



## Town of Waynesville, NC

### Board of Aldermen Regular Meeting

Town Hall, 9 South Main Street, Waynesville, NC 28786

Date: June 23, 2020 Time: 6:30 p.m.

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#### A. CALL TO ORDER - Mayor Gary Caldwell

1. Welcome/Calendar/Announcements
2. Adoption of Minutes

***Motion: To approve the minutes of the June 9th, 2020 regular meeting as presented (or as corrected)***

#### B. PUBLIC COMMENT

#### C. PRESENTATION

3. Southwestern NC Home Consortium- Cooperation Agreement – For Home Investment Partnership Act
  - Sarah Thompson, Executive Director Southwestern Commission

***Motion: To approve participation in the NC Home Consortium-Joint Cooperation Agreement – For Home Investment Partnership Act***

#### D. CALL FOR PUBLIC HEARING

4. Call for a Public Hearing to consider a Conditional Map Amendment for the Russ Avenue/Barber Boulevard Ingles.
  - Byron Hickox, Land Use Administrator

**Motion: To call for a Public Hearing to be held on Tuesday July 14, 2020, at 6:30 p.m., or as closely thereafter as possible in the Town Hall Board Room located at 9 South Main Street, Waynesville, to consider a Conditional Map Amendment for the Russ Avenue/Barber Boulevard Ingles.**

**E. CONTINUED BUSINESS**

5. Continuation of discussion of Fiscal Year 2020-2021 Budget

- Ben Turnmire, Finance Director

**Motion: To approve Budget Ordinance O-09-20 for the Fiscal Year 2020-2021**

**Motion: To approve Resolution R-02-20 on Financial Operating Plan for Two Internal Service Funds.**

**Motion: To adopt the Fiscal Year 2020-2021 Budget**

**F. COMMUNICATIONS FROM STAFF**

6. Manager's Report

- Manager Rob Hites

7. Town Attorney Report

- Town Attorney, Bill Cannon

**G. COMMUNICATIONS FROM THE MAYOR AND BOARD**

**H. ADJOURN**



# TOWN OF WAYNESVILLE

PO Box 100  
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 Waynesville, NC 28786  
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## CALENDAR July 2020

2020	
Thursday June 25 6:00 pm – 7:00 pm	Homelessness Task Force meeting Meeting will be held by Zoom
Tuesday July 14	Board of Aldermen Meeting – Regular Session
Tuesday July 28	Board of Aldermen Meeting – Regular Session
Saturday August 1	Sarge’s 15 <sup>th</sup> Annual Downtown Dog Walk
Tuesday August 11	Board of Aldermen Meeting – Regular Session
Sunday August 23	First UMC Back to School Bash
Sunday August 23	Drug Epidemic Awareness Walk – Walk Across America
Tuesday August 25	Board of Aldermen Meeting – Regular Session
Monday September 7	Town Offices Closed – Labor Day
Tuesday September 8	Board of Aldermen Meeting – Regular Session
Tuesday September 22	Board of Aldermen Meeting – Regular Session
Tuesday October 13	Board of Aldermen Meeting – Regular Session
Tuesday October 27	Board of Aldermen Meeting – Regular Session
Thursday October 31	First UMC Trunk or Treat
Tuesday November 10	Board of Aldermen Meeting – Regular Session
Wednesday November 11	Town Offices Closed – Veterans Day
Tuesday November 24	Board of Alderman Meeting- Regular Session
November 26 & 27th	Town Offices Closed – Thanksgiving Holidays
Tuesday December 8	Board of Aldermen Meeting – Regular Session
December 24, 25 & 28th	Town Closed – Christmas Holidays
Saturday June 5, 2021	Oasis Shriners Spring Celebration Parade

## Board and Commission Meetings – July 2020

ABC Board	ABC Office – 52 Dayco Drive	<b>July 21st</b> 3 <sup>rd</sup> Tuesdays 10:00 AM
Board of Adjustment	Town Hall – 9 S. Main Street	<b>July 7th</b> 1 <sup>st</sup> Tuesdays 5:30 PM
Downtown Waynesville Association	UCB Board Room – 165 North Main	<b>July 23rd</b> 4 <sup>th</sup> Thursdays 12 Noon
Firefighters Relief Fund Board	Fire Station 1 – 1022 N. Main Street	<b>Meets as needed;</b> <i>No meeting currently scheduled</i>
Historic Preservation Commission	Town Hall – 9 S. Main Street	<b>July 1st</b> 1 <sup>st</sup> Wednesdays 2:00 PM
Planning Board	Town Hall – 9 S. Main Street	<b>July 20th</b> 3 <sup>rd</sup> Mondays 5:30 PM
Public Art Commission	Town Hall – 9 S. Main Street	<b>June 11th</b> 2 <sup>nd</sup> Thursdays 4:00 PM
Recreation & Parks Advisory Commission	Rec Center Office – 550 Vance Street	<b>July 15th</b> 3 <sup>rd</sup> Wednesdays 5:30 PM
Waynesville Housing Authority	Waynesville Towers – 65 Church Street	<b>July 14th</b> 2 <sup>nd</sup> Tuesday 3:30 PM

## BOARD/STAFF SCHEDULE

<b>August 3 – August 7</b>	Town Manager – Vacation	
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**MINUTES OF THE TOWN OF WAYNESVILLE BOARD OF ALDERMEN**  
**Regular Meeting**  
**June 9, 2020**

**THE WAYNESVILLE BOARD OF ALDERMEN** held a special called meeting on Tuesday, June 9, 2020 at 6:30 p.m. in the Town Hall Board Room, located at 9 South Main Street, Waynesville, NC.

**A. CALL TO ORDER SPECIAL MEETING**

Mayor Gary Caldwell called the meeting to order at 6:30 pm with the following members present:

Mayor Gary Caldwell  
Mayor Pro Tem Julia Freeman  
Alderman Anthony Sutton  
Alderman Jon Feichter  
Alderman Chuck Dickson

The following staff members were present:

Rob Hites, Town Manager  
Amie Owens, Assistant Town Manager  
Eddie Ward, Town Clerk  
Town Attorney William Cannon  
Ben Turnmire, Finance Director  
Jeff Stines, Interim Public Services Director  
Preston Gregg, Town Engineer  
Police Chief David Adams  
Lt Chris Chandler  
Lt. Tyler Trantham  
Lt. Brandon Gilmore  
Fire Chief Joey Webb  
Byron Hickox, Land Use Administrator

The following media representatives were present:

Vicky Hyatt, The Mountaineer

1. Welcome/Calendar/Announcements

Mayor Caldwell welcomed everyone. He said the events for this month have been cancelled due to COVID-19.

2. Adoption of Minutes

***A motion was made by Alderman Julia Freeman, seconded by Alderman Chuck Dickson to approve the minutes of the May 26<sup>th</sup>, 2020 Special Meeting as presented. The motion carried unanimously.***

**B. PUBLIC COMMENT**

Town Attorney William Cannon asked if there were any public comments.

**Lauren Wood  
203 High Street  
Waynesville, NC 28786**

Ms. Wood stated she had lived in Waynesville for over two years and had worked for Haywood County Health and Human Services Agency. She said she had resigned in part due to the County's unwillingness to play any part in aiding the Homeless find shelter due to COVID 19. Ms. Wood expressed shock and disbelief at the way the Homeless has been demeaned and disregarded them in newspapers, social media and in casual conversation. She said she urged all who complained about the negative outcome of living on the streets, to attempt to get to know them. Ms. Wood asked that the Homelessness Task Force waste no more time and partner with organizations to provide homeless people shelter during the COVID-19 pandemic. She also asked that the Police Department perform self-evaluations, and perhaps retraining for following best practices in the community.

**Jesse-Lee Dunlap  
28 Georgia Avenue  
Waynesville, NC 28786**

Ms. Dunlap said that over the course of the last month several agencies, motels and churches have housed the Homeless during the COVID-19 pandemic. During this time there have been success stories with some getting jobs, permanent housing, and medical care. She would like to see these agencies continue to be of assistance to the Homeless. Ms. Dunlap stated that the funding for this assistance will expire in eight days, and the County has refused to participate in the funding to these agencies. Money from the CARES Act has been distributed and she asked if the Town of Waynesville had received any portion of the funding. The average amount spent for each Homeless person is \$30,000.00. She explained that she would like to see the program continue for the Homeless because it would help reduce some of the negativity shown towards them in addition to helping them gain a productive life.

**Becca Goldstein  
28 Georgia Avenue  
Waynesville, NC 28786**

Ms. Goldstein urged the Board to provide shelter to the Homeless and keep the community safe during this pandemic. The Homeless have been shamed and demeaned and now they must eat meals in a hot church parking lot because the Open Door cannot serve meals anymore. She told the Board that they now have an opportunity to help the Homeless and the whole community. Ms. Goldstein said she would continue to fight for Homeless and for shelter and a better life for them.

**Joseph Lipari**  
**156 Johnson Hill Drive**  
**Waynesville, NC 28786**

Mr. Lipari said he wanted to address the safety and health concerns of the burning code within the city. During the summer many people burn, and it is hard to keep windows open due to smoke. He explained that he felt his wife had died in 2011 due to smoke from someone burning without a permit. He does not feel that there should be a 30-day timeframe for burning with a burning permit. He said the Board should be more concerned about the citizen's health.

Mayor Caldwell referred Mr. Lipari to Fire Chief Joey Webb.

**Lois Hollis**  
**156 Johnson Hill Drive**  
**Waynesville, NC 28786**

Ms. Hollis stated she had been in contact with the Fire Department, Police Department, and eventually the Code Enforcement Department and was told that there is nothing that can be done concerning the burning and smoke in the neighborhood.

Mayor Caldwell referred Ms. Hollis to Fire Chief Joey Webb.

**Jeremiah James**  
**94 Allens Creek Road**  
**Waynesville, NC 28786**

Mr. James told the Board that he is a member of the working Homeless community. He said there are definite solutions to the Homeless problem. He said everyone needs to be on the same page with the problem in the community. Citizens of the community are enraged, and the Homeless have no solutions. He said it was very frustrating for everyone. He explained that his family had been in this area for generations, and most of the Homeless was much less fortunate than him because he had been able to get a job. He urged everyone to work to find a solution that would benefit the community.

**Josh Merrell**  
**Burnette Cove**

Mr. Merrell stated he would like for the Board to initiate some form of education for the community and youth as to what to do in situations where police are abusive. He wants to help our community and law enforcement to regain harmony.

**Nicole Peseski  
131 Rabbit Ridge  
Canton, NC 28716**

Ms. Peseski stated she had worked briefly at Pathways. She feels that any person should not have the barrier in place concerning having a substance abuse or mental health disorder, and not being allowed to live at Pathways. Her concern is that even though you don't have a place to live or shelter, everyone should be taken care of.

Mayor Caldwell asked Ms. Buffy Phillips, Downtown Waynesville Association Executive Director, to present information she had obtained from the merchants on Main Street concerning the issue of temporarily turning Main Street into a one-way street for better recovery of business due to COVID-19. Ms. Phillips referred the Board to the information she had relayed to them earlier about one-way main streets, sidewalk dining, and pedestrian only streets from other towns and cities.

### **C. NEW BUSINESS**

3. Historic Preservation Commission's design process of the intersection at South Main Street, Virginia Avenue, and Country Club Drive.
  - Byron Hickox, Land Use Administrator

Mr. Byron Hickox, Land Use Administrator, presented to the Board information regarding the Historic Preservation Commission's role in advising the North Carolina Department of Transportation (NCDOT) during the design process of the intersection at South Main Street, Virginia Avenue, and Country Club Drive.

Mr. Hickox said that the Historic Preservation Commission has provided NCDOT with their input regarding the intersection at South Main Street, Virginia Avenue, and Country Club Drive. Specifically, the HPC has suggested the possibility of replacing the original design of a traditional lighted intersection with a traffic circle.

***A motion was made by Alderman Chuck Dickson, seconded by Alderman Anthony Sutton to support the Conceptual Design of the intersection at South Main Street, Virginia Avenue, and Country Club Drive.***

### **PUBLIC HEARING**

4. Public Hearing to consider the adoption of the Fiscal Year 2020-2021 budget.
  - Finance Director, Ben Turnmire

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman to open the Public Hearing at 7:10 pm. The motion carried unanimously.***

Finance Director Ben Turnmire reviewed the FY 2020-2021 Budget that had previously been presented at the Special Called meeting held on May 26, 2020. He said it was similar as to what they had seen, apart from some updated numbers. Mr. Turnmire once again expressed his concerns over the impact the COVID-19 pandemic has had and will continue to have in the future. He reiterated to the Board that it was a revenue issue and not an expense issue.

He said that the Budget proposal is a maintenance of service budget meant to carry the Town through the first year of a multi-year downturn in the economy. He explained that it represented a decrease in spending due to a rapid and drastic drop in Sales Tax Revenue. There is no career track or COLA adjustment in the budget, and we have tried to decrease operational budgets without affecting any Town services.

After reviewing each fund with the Board, Mr. Turnmire asked the Board to remember the following eight takeaways from the budget:

- High levels of continued uncertainty
- Large decline in sales tax revenue
- Delayed motor vehicle tax collection
- Utility rate increases
- Higher level and longer periods of customer utility delinquency
- Baseline operations without cutting Services
- If projections do not meet expectations must look to personnel reductions

Town Attorney William Cannon opened the Public Hearing for public comment at 7:17 pm. and asked if anyone wished to speak.

There were no comments.

Town Attorney William Cannon closed the Public Hearing at 7:18 pm.

***A motion was made by Alderman Julia Freeman, seconded by Alderman Anthony Sutton to close the Public Hearing. The motion carried unanimously.***

Mayor Caldwell asked the Board for any comments or questions they might have.

**Alderman Jon Feichter** asked about the amount that the average homeowner could see as an increase in their utilities. Mr. Turnmire stated that based on an average household and for all enterprise funds, the increase would be about \$8.00 to \$9.00 per month.

**Alderman Anthony Sutton** said he felt that the inclusion of a second Police Captain should be postponed until next year in order to save the Town about \$10,000.00. He asked that the Recreation Advertisement Budget be cut back to \$5,000.00. Alderman Sutton stated he would like for the Career Track development be added back into the budget.

**Alderman Feichter** thanked everyone involved in the preparation of the Budget. He said that in preparing this year's budget, it involves funding a need versus a want. He praised the Police Department and said he felt that the Career Track program needs to be back in place, not just for the Police, but for everyone. At the February retreat a decision was made to fund a salary study for the Town. Since that time, the financial status of the Town has changed dramatically, and at this point and time he proposes that the salary study be deferred to save money. He said he felt like the study would be a want and not a need. Alderman Feichter supports the adjustment in the advertising for the Recreation Department and hopes that a less expensive way of advertising can be found.

**Alderman Julia Freeman** said that the Town had invested a lot in employees with training, and the Town needs to make sure those quality employees are kept. She said that in order to do that, the Town should fund the educational components within the Career Track program across the board with every employee. She thanked the Police Department their participation and expertise while protecting the citizens of Asheville during the recent protests.

**Alderman Chuck Dickson** thanked the Police Officers who participated in the protests in Asheville, Waynesville and Canton during the past week. He said he is in total agreement with reducing the Recreation Advertising budget and possibly use that money to find the best possible way to do some advertising. Alderman Dickson said he had some adjustments to the Special Appropriations, and he would be in contact with Mayor Caldwell and Assistant Town Manager Amie Owens.

Mr. Turnmire explained to the Board that as the Town's Finance Director he did not recommend the funding of 1 ½ percent to the Career Track Program. He said that this is not an expense issue, but a revenue issue. If you fund Career Track now and then in six months the revenue isn't there to support, is a great possibility. He said that Career Track is not discretionary, not a one-time thing, but it is ongoing, and compounds. Mr. Turnmire said that he is not confident in the data that has been given by economist concerning the State of North Carolina. There is great uncertainty, and no one knows what the outcome will be.

Alderman Sutton stated he was adamant about the equality study so the women employees can be paid as much as men doing the same job.

Alderman Feichter asked if some of the study be done inhouse to look at those positions, and if the Career Track and pay study could be postponed because of the financial uncertainty now.

Manager Hites explained the advantages of having a third party conduct the pay study. He said there has not been a pay study since 2006, and the Town is extremely out of date. The issue is of you don't know what your base level equity is, how do you determine what is equitable. With a third-party study you will find that there are some employees who are where they should be with pay and others are deficit.

After much discussion the consensus of the Board was to delay the decision of the Career Track versus pay study until the June 23, 2020 meeting.

5. Plott Heights Landslide

- Preston Gregg, Town Engineer

Mr. Preston Gregg, Town Engineer, explained that at the last board meeting, Town staff discussed repair options for the slide at Plott Heights Rd. At that meeting, the board asked for a cost comparison for the Town to self-perform the repair work vs. hiring out the work for an estimated \$350,000.

Last week, a two man crew was sent out to the site with two small track hoes to begin excavating at the bottom of the 50 foot slope to determine existing drainage conditions and to begin moving "Class VII" (3' diameter rock) rock to determine how much rock was actually onsite and could be reused to build the embankment back.

Mr. Gregg said that when the bottom of slope was excavated, water poured out of the existing embankment and was graded so that positive drainage was directed away from the slide area. It is estimated that enough large rock is onsite and can be reused towards the repair. Once the large rock has been brought up the embankment to within an elevation of 20 feet below Plott Heights Rd., road bond will be utilized and hauled from the rock quarry to backfill the cavity that has formed.

Now that the site has been "cleaned up" at the base of the slope and existing conditions have been revealed, Mr. Gregg feels confident that the work of rebuilding the rock embankment and repairing the roadway surface of Plott Heights Rd. can be self-performed 100% by Town forces and can save the Town unexpected costs.

Estimated Total Costs:

- Road Bond: \$15,000
- Misc. Stone: \$15,000
- Paving: \$10,000

Total: \$40,000 (Expenses not expected until after July 1, 2020)

***A motion was made by Alderman Chuck Dickson, seconded by Alderman Anthony Sutton, to direct staff to repair the slide with internal force. The motion carried unanimously.***

Mr. Gregg explained that a bridge located on Chelsea Road was failing and needed to be repaired for the ten homes located past the bridge would have access. He said that a plan was being made to open a road from Sutton's on South Main until repairs can be completed.

**D. COMMUNICATIONS FROM STAFF**

6. Manager's Report

- Manager Rob Hites

Haywood Waterways Phase II Stormwater Management Plan Implementation, Education and Outreach

Manager Hites explained to the Board that Haywood Waterways Association, Inc. is submitting a proposal to assist the Town with implementing the Public Education Outreach, and Public Participation and Involvement Minimum Control Measures to outline tasks that would be completed in Fiscal Year 2020-21. These tasks will help you distribute education materials to the community and engage citizens in water quality protection work. The tasks and costs are estimates and because Haywood Waterways would be working on a fee basis and would only charge for the actual hours worked with costs set as "not to exceed". The current billing rate is \$35.00 per hour, plus travel at the federal standard mileage rate and printing costs, if necessary.

Haywood Waterways currently implements many education, outreach and public participation activities in the community. Haywood Waterways supports Waynesville's use of those activities to satisfy the town's Phase II permit. If Haywood Waterways needs to supplement those activities with stormwater related materials to satisfy Waynesville's permit, Waynesville would only be billed for costs above and beyond those normally required. For example, we would not charge Waynesville for the normal operation of our display at a community event. We would only bill for such tasks as time spent gathering stormwater brochures or obtaining a stormwater poster for display.

1. Minimum Measure #1: Public Education and Outreach

Haywood Waterways will implement the following best management practices for this minimum measure:

- Write quarterly press releases and distribute to the press and town officials;
- Distribute education materials through the newspapers, the schools and placement at strategic locations throughout Waynesville, such as in community buildings, realty offices and other businesses;
- Produce stormwater related topic to be mailed as a post card to at least 3,000 residents;
- Setup special displays at community festivals and local library;
- Provide stormwater related information on Town's website; and
- In addition, Waynesville can support HWA's premier education event, Kids in the Creek, by purchasing waders and other supplies to replace old and deteriorated waders.

2. Minimum Measure #2: Public Involvement and Participation

Haywood Waterways will implement the following best management practices for this minimum measure:

- Support stream clean-up events, such as Big Sweep, and expand the Adopt-A-Stream Program started in FY 2008-2009;
- Work with schools, youth groups and other local organizations to post storm drain markers to inform citizens that dumping into storm sewers can pollute local waterways;
- Through public press releases, promotional giveaways, sign posting and coordinating with local groups, develop or expand community recycling/collection programs for used oil, antifreeze, household hazardous wastes and other potential pollutants;
- Provide 'Build a Rain Barrel' workshop for public participation;
- Provide stormwater related information for Town's website & Facebook;
- Advertise opportunities for public participation and involvement in newspapers, posters around town, in neighborhood newsletters, at civic organization meetings, through mass mailings, promotional giveaway, or any other method; and
- Disseminate the results of the Volunteer Water Information Network Program, a program monitoring the water quality at 13 sites on seven streams in the Waynesville area.

Total Costs for Phase II Assistance

Education and Outreach Program	\$2,667.50 (time) + \$3,180.00 (material) =	\$5,847.50
Public Participation and Involvement	\$1,330.00 (time) + \$480.00 .00 (material) =	\$1,810.00
Quarterly Reports (4 reports @ \$35/hr. x 2 hrs.)		\$280.00
Total Cost (Not to Exceed)		\$7,657.50

***A motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman, to approve the annual contract with Phase II Stormwater Management Plan in the amount of \$7,657.50. The motion passed unanimously.***

Manager Hites told the Board that the work on the municipal Building was moving along, but several of the ceiling tiles needed to be replaced for them to match. He said the cost of replacing the tiles would be \$2800.00.

***A motion was made by Mayor Gary Caldwell, seconded by Alderman Anthony Sutton to replace the ceiling tiles in the Municipal Building at a cost of \$2,800.00. The motion passed unanimously.***

10. Town Attorney Report
- Town Attorney, Bill Cannon

Attorney Cannon said there was a mediation scheduled for Monday June 15<sup>th</sup> on a claim against the Town involving an accident that occurred at the Recreation Center.

He said the court system is beginning to start back up, and that means that the litigation with Triangle Auto and the Hazel Street hearing will be back on track soon.

**E. COMMUNICATIONS FROM THE MAYOR AND BOARD**

**F. ADJOURN**

*With no further business, a motion was made by Alderman Anthony Sutton, seconded by Alderman Julia Freeman, to adjourn the meeting at 8:08 p.m. The motion carried unanimously.*

**ATTEST:**

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Gary Caldwell, Mayor

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Robert W. Hites, Jr. Town Manager

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Eddie Ward, Town Clerk

## **SOUTHWESTERN NC HOME CONSORTIUM**

### **FREQUENTLY ASKED QUESTIONS**

#### **What is the Home Investment Partnership Program?**

The HOME Investment Partnerships Program (HOME) provides formula grants to States and localities that communities use – often in partnership with local nonprofit groups – to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. HOME is the largest Federal block grant to state and local governments designed exclusively to create affordable housing for low-income households.

HOME funds are awarded annually as formula grants to participating jurisdictions. The program's flexibility allows States and local governments to use HOME funds for grants, direct loans, loan guarantees or other forms of credit enhancements, or rental assistance or security deposits.

#### **In what ways can HOME funds be used?**

HOME funds can be used in a variety of ways to support a consortium's homeownership activities: home-owner occupied rehabilitation programs, direct homebuyer assistance (down payment and/or closing costs), development of for-sale housing and low-income rental housing, rental assistance, or for other reasonable and necessary expenses related to the development of non-luxury housing including site acquisition or improvement, and demolition of dilapidated housing.

#### **What are the income requirements for eligible beneficiaries?**

The eligibility of households for HOME assistance varies with the nature of the funded activity. For rental housing and rental assistance, at least 90% of the benefitting families must have incomes that are no more than 60% of the HUD-adjusted median family income for the area. In rental projects with five or more assisted units, at least 20% of the units must be occupied by families with incomes that do not exceed 50% of the HUD-adjusted median. The incomes of households receiving HUD assistance must not exceed 80% of the area median. HOME income limits are published each year by HUD.

### **Why is there a need to form a Consortium?**

Generally, units of local government form consortia to access direct formula allocations of HOME funds to support housing activities and programs.

States are automatically eligible for HOME funds and receive their formula allocation or \$3million, whichever is greater. Local jurisdictions eligible for at least \$500,000 under the formula also can receive a direct allocation. The formula allocation considers the relative inadequacy of each jurisdiction's housing supply, its incidence of poverty, its fiscal distress, and other factors.

Those communities that do not qualify for an individual allocation under the formula can join with one or more neighboring localities in a legally binding consortium whose members' combined allocation would meet the threshold for direct funding.

Those communities who do not receive a direct allocation or who are not part of a consortium can participate in HOME by applying for program funds made available by their State. In North Carolina the HOME program funds are made available through the North Carolina Housing Finance Agency (NCHFA). It should be noted, that the same communities that receive direct allocations and those that receive allocations through a consortium can also access the NCHFA programs.

### **What will be the HOME funding level for the consortium?**

Under current funding levels the proposed consortium would have funding of approximately \$670,000. The net funding level after deducting administrative fees used to run the program would be approximately \$600,000.

### **Will there be a match requirement for participating local jurisdictions?**

There are two match requirements both of which potentially will not require local jurisdiction participation:

During the first year of the program a new consortium must meet the difference between its formula allocation (approximately \$670,000) and the first-time participation threshold of \$750,000, with local funds and/or non-federal funds. The Southwestern Commission is working with the Dogwood Health Trust's Leverage Fund, which will provide the initial \$80,000 match for the region.

There is also a 25% on-going match requirement on all funds drawn from the consortium's HOME Investment Trust Fund treasury account in that fiscal year. The 25% non-federal match can be in the form of cash, assets, labor or other services valuable to the HOME program. The

25% match will be the responsibility of the recipient accessing the funds on a project by project basis.

No money is required from local governments to join the consortium.

### **Will there be a need for a consolidated plan?**

Yes. Forming a consortium enables local governments to work together to develop collaborative approaches to local and regional housing needs that cross town and county lines. Prior to receiving HOME funds every consortium must develop a three to five-year consolidated plan that will describe community needs, resources, priorities, and proposed activities to be undertaken with the HOME program funding.

### **What will be the governance structure of the consortium?**

- Consortium Members

The proposed consortium will consist of the seven counties and seventeen towns representing Region A in southwestern North Carolina: the counties of Cherokee (including the towns of Andrews and Murphy), Clay (including the town of Hayesville), Graham (including the towns of Lake Santeetlah, Fontana Dam, and Robbinsville), Haywood (including the towns of Canton, Clyde, Maggie Valley and Waynesville), Jackson (including the towns of Dillsboro, Forest Hills, Sylva and Webster), Macon (including the towns of Franklin and Highlands) and Swain (including the town of Bryson City).

- Lead Entity

A consortium can organize and govern themselves as they choose, however, they must designate one jurisdiction as the “lead entity” and must execute a legally binding consortium agreement that formally organizes the consortium. The lead entity retains primary responsibility for ensuring consortium compliance with all HOME Program rules and reporting to HUD. The lead entity must have the capacity to administer program requirements either directly or jointly with another entity. The lead entity in the proposed consortium will be Haywood County.

- Administrative Agent

As the lead entity, Haywood County will enter into a written agreement with the Southwestern Commission (Administrative Agent) to carry out most of the administrative responsibilities of the HOME program. The Administrative Agent will accept project recommendations from all HOME consortium members and will make final funding decisions consistent with the Consolidated Plan.

- Consortium Committee

The consortium committee will have one representative from each member of the consortium and will meet quarterly to receive consortium updates and to review progress made towards consolidated plan goals.

**When will the program start?**

The program start date for the consortium will be July 1, 2021 for the three-year period 2021 to 2023. The agreement will automatically renew for participation in successive three-year periods.

**Please return the signed consortium agreement, using the envelope in your packet, by June 15<sup>th</sup>, 2020**

Please direct any questions to Sarah Thompson, Southwestern Commission Executive Director, [sarah@regiona.org](mailto:sarah@regiona.org) 828-508-1796

**SOUTHWESTERN NC HOME CONSORTIUM**

**JOINT COOPERATION AGREEMENT  
FOR  
HOME INVESTMENT PARTNERSHIP ACT**

**THIS AGREEMENT**, entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2020, by and between the County of Haywood (herein called the “Lead Entity”), County of Cherokee, County of Clay, County of Graham, County of Jackson, County of Macon, and County of Swain (herein called the Counties) and all other municipalities within Haywood County (including Canton, Clyde, Maggie Valley and Waynesville), Cherokee County (including Andrews and Murphy), Clay County (including Hayesville), Graham County (including Lake Santeetlah, Robbinsville and Fontana Dam), Jackson County (including Dillsboro, Forest Hills, Sylva and Webster), Macon County (including Franklin and Highlands) and Swain County (including Bryson City), herein known as Members, said parties to the agreement being geographically contiguous units of general local government of the State of North Carolina, and is made pursuant to North Carolina Statutes, Article 20 of Chapter 160A.

**WITNESSETH THAT:**

**WHEREAS**, the Cranston-Gonzales National Affordable Housing Act of 1990 (herein called the “Act”) makes provisions whereby units of general local government may enter into cooperation agreements and form a Consortium to undertake or assist in undertaking affordable housing pursuant to the HOME Investment Partnership Program (HOME Program); and

**WHEREAS**, it is the desire of the parties that the Lead Entity will act in a representative capacity for the Members as well as itself. The Members desire that the Lead Entity assume overall responsibility for ensuring that the Consortium is carried out in compliance with the requirements of the Act, state and federal regulations’ program requirements and the Consolidated Plan for the Consortium. The Lead Entity through written agreement is utilizing the Southwestern NC

Planning and Economic Development Commission (Administrative Agent) to assist in carrying out the daily administration responsibilities of the Consortium. That written agreement specifies the duties and responsibilities of the Administrative Agent to carry out the administrative and other functions necessary, required and desirable to fulfill the requirements of the Act, its regulations, United States Department of Housing and Urban Development directives and state and federal law.

**NOW, THEREFORE**, the parties hereto do mutually agree as follows:

1. The parties agree to cooperate to undertake or to assist in undertaking housing assistance activities for the HOME program. The Members hereby authorize the Lead Entity to apply for and receive HOME funding from the United States Department of Housing and Urban Development. The Lead Entity is authorized to act in a representative capacity for all Members for purposes of the HOME program.

2. The Members hereby authorize the Lead Entity to establish a local HOME Investment Trust Fund for receipt and disbursement of HOME funds and repayments.

3. The Lead Entity and Members shall cooperate in the implementation of the HOME Program and shall cooperate in the preparation of the Consolidated Plan by providing information to the Lead Entity. The Members shall execute and submit the required certifications, and shall prepare and submit plans for monitoring compliance with the Consolidated Plan. The Lead Entity, through the Administrative Agent, assumes overall responsibility for ensuring that the Consortium's HOME Program is carried out in compliance with the requirements of the HOME Program, including requirements concerning a Consolidated Plan in accordance with HUD regulations in 24 CFR Parts 91 and 92, respectively, and the requirements of 24 CFR 92.350.

4. The Lead Entity and each Member, upon approval of a project in its jurisdiction, shall be responsible for providing matching funds required by federal regulations for any funds allocated for that jurisdiction. Following project approval,

no Member shall refuse to provide matching funds required by its projects for the period of time that the participation of that Member is required in the Consortium by HUD regulations and this Agreement. Each Member shall reimburse the Lead Entity immediately and in full for any and all expenses incurred by Lead Entity as a result of the failure of any Member to provide the matching funds following project approval. Matching funds will not be required when the Member does not have a project within its jurisdiction.

5. The Consortium agrees, that unless this requirement is suspended by HUD, that a minimum of fifteen percent (15%) of all HOME funds received will be set aside for the use of Community Housing Development Organizations (CHDOs) which have 501(c)(3) tax status as required by federal law.

6. The Lead Entity and the Administrative Agent will be paid an administrative fee totaling ten percent (10%) of the overall HOME funds allocation for the performance of their duties administering the HOME program in accordance with the applicable requirements of 24 CFR part 92. Said fee will be shared between the parties as stipulated in a separate administrative agreement. Only costs associated with the management and administration of the HOME program will be charged against HOME administrative allocations.

7. The Members do hereby agree to inform the Lead Entity through the Administrative Agent, in writing, of any income generated by the expenditure of HOME funds received by the Members, and that such program income must be paid to the Lead Entity for deposit into the Trust Fund or may be retained by the Members only if its use is defined in a separate agreement and approved by the United State Department of Housing and Urban Development.

8. The Members and Lead Entity shall affirmatively advance fair housing. And make all benefits of the program available in accordance with fair housing regulations.

9. The Members, as parties to the Consortium, agree that they shall direct all activities, with respect to the Consortium, to the alleviation of housing problems in the State of North Carolina.

10. This section shall not be construed as waiving any defense or limitation which any party may have against any claim or cause of action by any person not a party to this agreement.

11. The terms of this agreement will cover the period necessary to carry out all activities that will be funded from funds awarded for three federal fiscal years. The units of general local government which join the Consortium will remain in the Consortium for this entire period. The qualification period is Federal Fiscal Years 2021 -2023. The time for which this agreement remains in effect is until the HOME funds from each of the Federal Fiscal Years set out above are closed out pursuant to 24 CFR 92.507. No Consortium member may withdraw from the agreement while the agreement remains in effect.

12. This agreement will automatically renew for participation in successive three-year qualification periods. By the date specified in HUD's consortia designation notices, the Consortium's Lead Entity, through the Administrative Agent, will notify each participating unit of general local government in writing of its right not to participate for the successive three-year qualification periods. A copy of the notification to each jurisdiction must be sent to the HUD Field Office by the date specified in the consortia designation notice. The Lead Entity shall have the authority to amend the HOME consortium agreement on behalf of the consortium's members. The Lead Entity will incorporate all changes necessary to meet the requirements for cooperation agreements set forth in a Consortia Qualification Notice applicable for a subsequent three-year period, and will submit the amendment to HUD as specified in the Consortia Qualification Notice for that period, and failure to comply will void the automatic renewal of the consortia agreement.

13. The Members and Lead Entity agree that this Cooperation Agreement may require modifications when final regulations on HOME and Consolidated Plan are provided by the United States Department of Housing and Urban Development and will cooperate in executing a revised or amended written agreement acceptable to all parties.

14. Should disputes arise between any participants in the Consortium resulting in legal action, such actions shall be filed in the appropriate courts of

Haywood County. All parties hereto located in Counties outside Haywood County specifically waive any alternate venue.

15. The program start date for the Consortium is July 1, 2021 – June 30, 2022, and all units of general local government are on the same program year.

16. A Consortium Committee has been formed with one representative from each Member. The Consortium Committee will meet quarterly to receive Consortium updates and to review progress made towards Consolidated Plan goals. The Lead Entity, through the Administrative Agent, shall establish all policies, determine funding allocations, and control all activities of the consortium. The Administrative Agent will accept project recommendations from all HOME consortium members, but reserves the right to make final funding decisions consistent with the Consolidated Plan.

**IN WITNESS WHEREOF**, the Lead Entity and the Members have caused this Agreement to be executed by a duly authorized officer of each party.

TOWN OF \_\_\_\_\_

By: \_\_\_\_\_

Mayor, Town Council

ATTESTED:

By: \_\_\_\_\_

SEAL

STATE OF NORTH CAROLINA

TOWN OF \_\_\_\_\_

I, a Notary Public of the Town of \_\_\_\_\_ and State of North Carolina, certify that \_\_\_\_\_ personally came before me this day and acknowledge that he/she is Mayor of the Town Council , a North Carolina body corporate, and that by authority duly given and as the act of the \_\_\_\_\_ Town Council, the foregoing instrument was signed in its name and by its Mayor, sealed with its corporate seal and attested by himself/herself as its Mayor.

Witness my hand and seal this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_ (Signature)

\_\_\_\_\_, Notary Public

(Printed Name)

SEAL

My Commission Expires: \_\_\_\_\_

APPROVED AS TO FORM:

\_\_\_\_\_ (Signature)

\_\_\_\_\_ (Printed Name)

Attorney for \_\_\_\_\_ Town Council

**RESOLUTION OF THE TOWN OF WAYNESVILLE  
APPROVING PARTICIPATION OF THE TOWN OF WAYNESVILLE  
IN THE "SOUTHWESTERN NC HOME CONSORTIUM"  
AND  
AUTHORIZING THE CHIEF EXECUTIVE OFFICER TO ENTER INTO AND EXECUTE  
A HOME INVESTMENT PARTNERSHIP ACT CONSORTIUM AGREEMENT**

**WHEREAS**, the National Affordable Housing Act of 1990 created the HOME Investment Partnership Program; and

**WHEREAS**, a provision of the HOME Program is that multiple governmental bodies may join together to form a consortium and thereby qualify for a HOME formula grant; and

**WHEREAS**, Haywood County (Lead Entity) and the Southwestern NC Planning and Economic Development Commission (Administrative Agent) have proposed that such a consortium will facilitate regional and intergovernmental cooperation and the accomplishment of common goals and objectives;

**NOW THEREFORE, BE IT RESOLVED** that the Town of Waynesville Town Council authorizes the Chief Executive Officer to negotiate and execute the "HOME Investment Partnership Act Consortium Agreement", substantially in the form as attached herewith, subject to approval of the Town Attorney as to form and legality.

ADOPTED this the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

SIGNED: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
Town Clerk

**TOWN OF WAYNESVILLE BOARD OF ALDERMEN  
REQUEST FOR BOARD ACTION  
Meeting Date: June 23, 2020**

**SUBJECT:**

To call for a Public Hearing for a Conditional District Map Amendment Application submitted by Ingles Markets located at 856 Russ Avenue, 135 Barber Boulevard, 259 Barber Boulevard, 75 Barber Boulevard, and two additional vacant outparcels.

**AGENDA INFORMATION:**

**Agenda Location:** New Business  
**Item Number:** D4  
**Department:** Development Services  
**Contact:** Byron Hickox  
**Presenter:** Byron Hickox

**BRIEF SUMMARY:**

Ingles Markets, Inc. has applied for an amendment to their Conditional District, which was originally created in 2011, and was amended in 2017. In addition to the expansion of the Conditional District, the amendment addresses four primary changes: (1) a reduction in the required permeability for some of the building facades; (2) an allowance for parking in front of some interior buildings; (3) a reduction in landscaping standards to allow for underground stormwater retention; and (4) the addition of a second monument sign on the Russ Avenue frontage.

**MOTION FOR CONSIDERATION:**

Call for a Public Hearing to consider a Conditional Map Amendment for the Russ Avenue/Barber Boulevard Ingles.

**FUNDING SOURCE/IMPACT:**

N/A

**ATTACHMENTS:**

Staff report summary

**MANAGER'S COMMENTS AND RECOMMENDATIONS:**

**Planning Board Staff Report Summary  
Ingles Russ Avenue Regional Center Conditional District Map Amendment (Rezoning) Application  
June 23, 2020**

- Project:** Ingles Shopping Center at Russ Avenue
- Location:** 856 Russ Avenue (PINs 8616-22-9503 and 8616-33-7082),  
135 Barber Boulevard (PIN 8616-32-2336),  
259 Barber Boulevard (PIN 8616-32-8401),  
outparcels (PINs 8616-32-4011 and 8616-21-8928), and  
75 Barber Boulevard (PIN 8616-22-6393)
- District:** Russ Avenue Regional Center Commercial District (RA-RC)
- Applicant:** Ingles Markets, Inc.

This proposed project would expand the Ingles Shopping Center within the existing footprint of their conditional district designation and increase the overall size by adding the former Barber residence and orchard property. If approved, the Ingles Russ Avenue Regional Center Conditional District (RC-CD) would be expanded and amended specifically to the proposed Master Plan.

The creation and amending of Conditional Districts are handled in the same manner as a text or map amendment, in that the Planning Board holds a hearing and determines if the request is consistent with the Comprehensive Land Use Plan and is reasonable and in the public interest. The Planning Board makes a recommendation to the Board of Aldermen, who then hold a second public hearing, adopt a statement of consistency, and then approve, deny, or approve the application with conditions.

In addition to the overall expansion of the Conditional District, the proposed Conditional District Map Amendment addresses four primary changes: (1) a reduction in the required permeability for some of the building facades; (2) an allowance for parking in front of some interior buildings; (3) a reduction in some landscaping standards to allow for underground stormwater retention; and (4) the addition of a second monument sign on the Russ Avenue frontage.

On Monday, June 15, 2020, the Planning Board considered this Conditional District Map Amendment and determined that the request is consistent with the Comprehensive Land Use Plan and is reasonable and in the public interest.

If approved, the site plan and CD designation will replace any conflicting regulations which would otherwise apply. The Board may therefore recommend “reasonable and appropriate conditions including, but not limited to the location, nature, hours of operation and extent of the proposed use.” Such conditions or additional standards of the Board “shall be limited to improving conformance with the existing ordinance and/or addressing expected impacts generated by the development and use of the site.”

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# BUDGET MESSAGE

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## 2020-2021

June 23, 2020

The Honorable Mayor and Members of the Board of Aldermen  
Town of Waynesville

Dear Mayor and Board Members:

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2020-21.

In Fiscal Year 2020-21 the budget team has had to revise the original financial plans for the upcoming fiscal year and adjust the Town's finances to reflect a rapid downturn in revenues. The "Shelter in Place" policy and closing of non-essential businesses has severely damaged Waynesville's economy. Based on advice from NC League of Municipalities (NCLM) and attempting to adjust for additional losses to our tourist-based economy, we are projecting that revenues will experience a decrease from the previous year. This reduction in revenue could be equivocal to what the Town experienced during the FY 2008-2009. Waynesville has a fund balance of approximately \$5.8 million<sup>[AO1]</sup> which is available for appropriation. Given this limited amount of available savings the budget team has had to cut all but essential spending.

The budget that we recommend is cut to the point that we would need to resort to employee layoffs in order to reduce it further. The presented budget assumes a 3% loss in overall revenue and a 7% loss in annualized sales tax revenue compared to the 2019-2020 budget. After stripping the budget of all but necessary spending, we must still resort to an appropriation of \$604,860 net of current year transfers and a total fund balance appropriation of \$1,319,860. Given the state of Haywood County's economy we do not recommend any tax or fee adjustments within the General Fund. A 10% increase in sewer rates required to fund the first year of debt service for the plant renovation and the inflow/infiltration program and a 3% increase in water rates are recommended. A 5% electric rate increase is also recommended. If economic indicators and assumed trends do not meet expectations within the first half of fiscal year 2021, we will be forced to look at revenue increases (taxes or fees) or staff reductions.

The largest increases in expenditures comes from a 3% health insurance and a mandatory 1.2% increase in employer retirement contributions. Due to the loss of revenue a higher amount of General Fund Balance will be appropriated. We do not recommend any salary adjustments during the first six-months of the fiscal year. That includes cost-of-living adjustments (COLA) or career track until the mid-year numbers are known. We do recommend the Town fund its recently modified longevity program and the Christmas bonuses. These benefits amount to \$173,000. We are not recommending any capital spending or increases in General Fund staffing.

We recommend limited capital spending in the Water, Sewer and Electric Funds. The largest capital project is an inflow/infiltration program amounting to \$300,000. NC DENR is holding approval of the Town's grant/loan until we demonstrate significant progress in reducing infiltration and inflow in the wastewater collection system. We have conducted smoke-testing and are in the process of specifically locating sources of inflow/infiltration. In order to keep the project on schedule, we must speed-up the decade long process of locating and correcting ground and storm water intrusion into our sewer system.

The true and total impact of this unexpected and dramatic downturn in our local economy is impossible to predict at this point. We are depending on advice from economists at the NCLM and discussions with regional finance directors. Our goal is to continue with current levels of service while keeping the Town's savings above the minimum standard. Our current fund balance represents 41.78% of last year's expenditures. The statewide average for Electricities of our size retains an average of 45%. After we appropriate \$604,860 in 2020-21, that percentage will drop to roughly 30%. If we appropriate the same or close to same amount in 2021-22, we will very likely receive a letter from the State ordering Waynesville to increase its revenues to restore its fund balance to average levels in the 2022-23 budget year.

Our Winter retreat will be critical. By then, we will have collected most of our ad valorem taxes, received the Christmas allocation of sales tax and posted utility revenue that will have been withheld by customers during the Governor's Order. We will have a better idea of the depth of the downturn in our local economy, its impact on the budget, and a sense of the length of the recession.

If the local economy bounces back and we have a healthy leaf season we may be able to adjust the budget upward and award some of the employee COLA or career track increases. If we return to a healthier economic picture, we hope to finalize our pay and classification study and recommend that the Board fund the study's most critical recommendations. If the recession lingers, we will need to discuss increases in taxes and fees in the next 2021-22 budget year.

## Budget Outline

The Town Board serves as the Board of Directors of a Town that operates six separate businesses. The Finance Department keeps a separate set of books for each fund. We charge one fund for services delivered by another fund to ensure that we have a true account of their activities. For FY 20-21 we recommend a total for all funds of \$31,349,690 net of current year transfers a (0.2%) decrease over 2019-20, and \$32,851,020 including current year transfers.

General Fund	\$ 15,619,530
Water Fund	\$ 3,629,310
Sewer Fund	\$ 3,510,465
Electric Fund	\$ <u>10,091,715</u>
Total	\$ 32,851,020

Asset Management Fund	\$ 1,688,445
Garage Fund	\$ <u>736,130</u>
Total	\$ 2,424,575

## Personnel

The largest General Fund expense for local governments is personnel. Over seventy percent of the General Fund Budget funds the Town's staff. General Fund employees spend most of their workdays performing services for citizens. The face-to-face nature of their work requires that the Town attract, train and retain a workforce that understands their jobs and provides service in a professional and personable manner. This is especially difficult to carry out in our area due to the high cost of living and low unemployment rate. The Board wisely supports an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding competitive salaries and benefits when the cost of living is rising faster than the Town's tax base.

In the upcoming year we are faced with two mandated costs that increase our personnel costs considerably, employee health insurance and an increase in NC Local Government Retirement contributions. The proposal that is before you include a 3% increase in employee health insurance premiums and a 1.2% increase in NCLGRS. In the General Fund alone the cost of retirement and health care adds \$109,000 to the General Fund. We recommend that a long vacant position in the Public Services Department be transferred to the Fire Department to be used as a Fire Inspector. The Town has fallen behind in its inspection program. We need a full-time position to carry out this State mandated program. This will be budgeted for half a year.

Due to the loss of revenue from our response to the Covid-19 virus we can recommend only that the staff receive a Christmas and Longevity Bonus. Should we discover in February that our revenues are stronger than we estimated during this budget preparation, we may recommend a staff bonus or COLA for the final six months of the budget year.

### **Insurance**

The Town's medical loss ratio (premiums versus claims paid) decreased from a high of 147% in February 2019 to 76% in February 2020. BCBS requested a 12% increase in rates for the upcoming year. Through our broker, we negotiated with BCBS and were able to reduce their request to a 3% increase. This amounts to a town wide increase of \$207,000 in premiums for 2020-21. We will continue to offer a \$500 out of pocket deductible per employee and \$1,000 for family plans. The Town will continue to provide a \$4,500 health savings account to its employees and dependents.

### **Rates and Fees**

The proposal is balanced with a tax rate of \$.4957 per \$100 valuation. The combined collection rate is predicted to be 96.23%. One penny on the tax rate is estimated to yield \$116,510. Waynesville's tax base (real property, personal property and motor vehicle) is estimated to be \$1,210,786,275, an increase of \$12.04 million dollars compared to 2019-20 estimated actual. The growth in tax base is 1% higher than last year's estimate.

The assessed value of the Downtown Tax Service District is estimated to be \$51,079,230. We recommend continuing the current tax rate of \$.20 per \$100 valuation for FY2020-21. The rate is estimated to raise \$99,930 for the Downtown Service District at a collection rate of 97.82%. One penny on the tax rate is estimated to equal \$4,996.

### **Capacity Use Fees**

The Town adopted a new schedule of "capacity use fees" in FY 2018-19 based on a study mandated by the General Assembly (HB 436). We have reviewed our capital needs and weighed them against the Town's need to keep its cost of service affordable and do not recommend an increase for the 2020-21 fiscal year. As the Town moves into its renovation of the waste treatment plant and major outfall lines the staff will recalculate the Capacity Use Fees for sewer treatment to reflect the new debt that will be repaid over the next 20-40 years. Capacity Use is based on the premise that users of a waste treatment system purchase their portion of the plant's six-million-gallon capacity. The fees are based on a table of projected sewer use adopted by the Board. The fees that the Town Board adopted are below the "upper limit" of fees the Study indicates could be charged. The Capacity Use Fee Schedule that we recommend represent a "single fee system". In-Town and Out-of-Town Capacity Use Fees are the same.

## **General Fund**

We recommend a General Fund Budget of \$15,619,530 including current year transfers, and \$14,909,070 net of current year transfers, a 1.6% decrease from the previous year. The Budget Team does not recommend an increase in Ad Valorem Taxes for FY 2020-21. We recommend continuation of a \$15 Vehicle Fee. \$5 of that Fee will be targeted at funding the Police Department and \$10 will be used to fund Street Maintenance. The Vehicle Fee generates the equivalent of 1 cent on the Ad Valorem Tax Rate. The majority of the decrease in General Fund revenues are losses incurred in the Town's Sales Tax revenue. We anticipate that Sales Tax Revenue will decrease by approximately \$205,090 over the 2019-20 budgeted allotment.

As noted previously, the largest increase in General Fund expenditures are found in the Town's insurance line item and a mandated increase in retirement contributions. In order to reduce the budget to the full extent possible we have reduced the General Fund Operating budget to minimal levels along with a 91% decrease in Capital funding in the General Fund. Some departments may see specific line item decreases of more than 3-5%. We recommend that the Board reduce the Special Appropriations by 35% (\$40,000) from last year. We do not recommend any vehicles or equipment be purchased by the General Fund in order to appropriate as little General Fund Balance as possible.

## **Water Fund**

We recommend a budget of \$3,629,310 with current year transfers, and \$3,401,970 net of current year transfers for the Water Fund. We recommend a rate increase of 3% for the upcoming year; this results in a \$0.68 per month increase in the average bill. Capital projects equal \$105,000 for distribution line replacements and \$60,000 to install gates and cameras at the entrance to the Water Treatment Plant.

## **Sewer Fund**

The Town has experienced a continuous stream of violations of its "National Permit Discharge Elimination System" (NPDES) permit over the past twelve months. The majority are related to overflows along the outfall and at the plant. Our analysis of the wastewater system concludes that on an average day 51% of the plant's flow is generated by inflow and infiltration into our collection system. We have conducted smoke testing of many of our lines, especially in Hazelwood, and have discovered many areas where stormwater is entering the wastewater collection system. The storm sewer system at the intersection of Hazelwood and Georgia Avenue is cross connected so much of Hazelwood's stormwater is flowing directly into the sewer plant. The staff is following up the smoke testing by inspecting the lines with cameras.

We are developing a priority list of major cracks and breaks in the collection lines near creeks. We plan to repair as many of these large breaks as we can in the coming year. You will find a \$240,000 capital allotment and two \$30,000 allotments (\$300,000 total) to fund the repairs. NC DENR has let us know they will not approve further work toward renovating the wastewater

treatment plant until the Town shows significant progress locating and repairing the collection system.

In order to fund the repairs to the collection system and create a revenue stream to finance the \$19,400,000 grant/loan offered by the State, we recommend a 10% increase in sewer fees. The Town must demonstrate that it has a rate structure that will pay the first year of debt service to qualify to the State Revolving Loan that has been awarded the Town. We have a request of both NC DENR and the LGC that they increase the amortization schedule to 30 years. NC DENR grant staff state that they will consider the Town's request after they approve the final "engineering report" (ER). That report is contingent on the Town making significant progress in eliminating its inflow/infiltration.

A 10% increase in sewer rates for 2020-21 will result in a \$2.46 per month increase in the average bill for a Waynesville customer. As the Town moves into the full debt service cycle it will need to increase rates several times over the next four years.

### **Electric Fund**

The Town experienced a mild winter and the Electric Fund revenues reflect that weather pattern. A 5% rate increase is proposed to account for COVID-19 revenue loss and funding of large capital projects. We recommend a \$10,091,715 budget for the 2020-21 budget year. A 5% increase in electric rates for 2020-21 will result in a \$5.20 per month increase in the average bill for a Waynesville customer.

We recommend the Town Board fund the following capital items for the Electric Department:

\$550,000 N Main/Walnut Relocation  
\$100,000 for Bi-Lo complex project

### **Asset Management Fund**

The Asset Management Fund is an internal service fund that charges out its services to the operating departments. We propose a budget of \$1,688,445 which represents a (4.3%) increase from the previous year.

### **Garage Fund**

The Garage Fund is another internal service fund whose budget is determined by the percentage of vehicles allocated to the operating departments. We recommend a budget of \$736,130 for 2020-21, a (9.3%) increase including capital. The additional employee and scheduling system have reduced repair times and the division is operating with less backup.

## Conclusion

The proposal that is before you is a “maintenance of service” budget meant to carry the Town through the first year of a multi-year downturn in the economy. It represents a “decrease” in spending due to a rapid and drastic drop in Sales Tax Revenue. We recommend a \$1,319,860 appropriation from the Town’s Fund Balance including current year transfers to permit the Town to continue its current level of service. By the Budget preparation next year, we should have a better idea of the extent and length of the downturn. The results of the revaluation and completion of some major capital projects should help us stabilize our finances though we do not foresee the Town’s finances improving over 2018-19. The Town will retain approximately \$4,300,000 in unappropriated fund balance after \$1,319,860 is appropriated in 2020-21<sup>[AO2]</sup>. We will have to reduce the size of the staff in coming years if the Town does not bounce back from this economic blow.

I wish to thank Finance Director Ben Turnmire and Assistant Town Manager Amie Owens for their work on the budget. Mr. Turnmire has brought several new formatting ideas to our budget and has worked diligently to find new and innovative ways to share information with the public. He has reduced the length of this budget document while increasing its readability. Ms. Owens has an eagle eye for savings and contract negotiation and has saved the Town hundreds of thousands of dollars over the past three years. I also wish to thank the all of the Departments for submitting operating budgets that were equal to or less than last year’s requests. The staff of Waynesville is committed to providing a high level of service at a reasonable cost to its citizens.

We appreciate the time and consideration of the Board of Aldermen as they review the budget. We look forward to reviewing this budget with you and receiving your instruction.

Respectfully submitted:

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Amie Owens  
Assistant Town Manager

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Ben Turnmire  
Finance Director

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Rob Hites  
Town Manager

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## FY 2019 – 20 Budget Highlights

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### Governing Board

- Creation of Homelessness Task Force.
- 1.5% Career Track was funded.

### Administration

- Repairs and renovation of the Municipal Building continue. The project will be completed in early August.
- Maintained service levels despite healthcare and insurance costs increasing substantially.

### Finance

- Implementation of a new point of sale system. Credit Card implementation will be completed in early FY21.
- Successfully upgraded to Munis version 11.3.
- Submitted the FY2019 Audit on time and with no findings.
- Hired a fiscal analyst to increase operational support.
- Utility Billing upgrade will be complete in early FY21.

### Police

- Successful hiring of new Police Chief.
- Purchase of new K9.
- Maintained high level of service with substantial turnover.
- Continued successful response to the COVID-19 pandemic.

### Fire

- Various equipment additions.
- First Arriving software implementation.
- First Due software implementation.
- Continued implementation of the Hydraulic Modeling project.

### Parks

- Craven Street Park completion.
- Dectron unit install – will be completed early FY21.
- Kiwanis Playground Equipment upgrade.
- Completed various phases for CAPRA certification.

### Cemetery

- Update of the Cemetery Ordinance.
- Creation of Cemetery Committee.

### Water and Sewer Departments

- Big Cove and Chestnut Walk water tank rehabilitation.
- Continued progress on WWTP rehabilitation.
- Began camera and slip lining program.

**Electric**

- Relocation of N. Main Roundabout lines.
- Delivery and Install of Regulators.
- Installation of Squirrel Guards.

**Development Services**

- Draft Comprehensive Plan completed.
- Began implementation of Building Permit module.
- Processed record number of development/construction permits.

**Streets and Sanitation**

- Ordered new Garbage Truck – waiting delivery.
- Pavement Condition Study implementation.
- Paved 4,983 linear feet of streets.

## Budget Summary

### Operating Funds

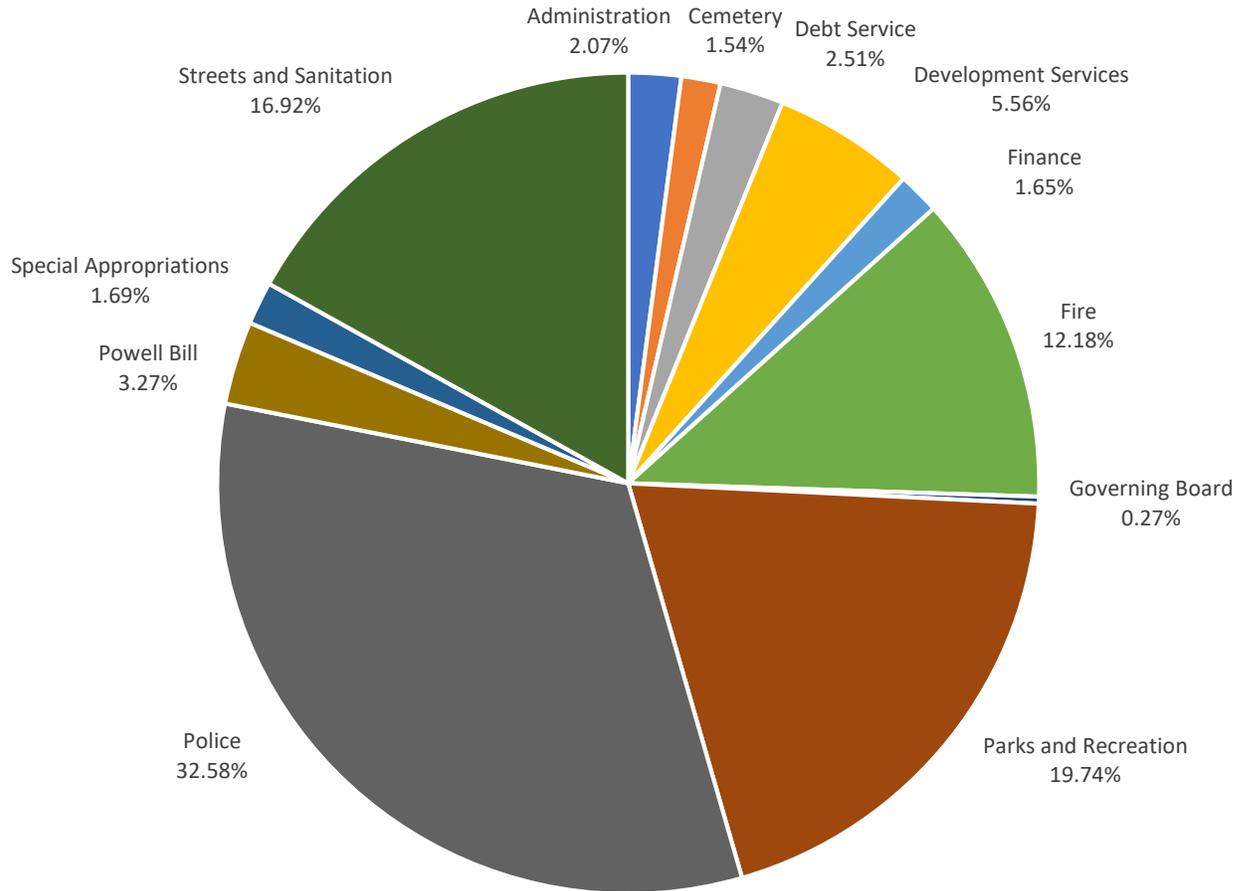
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
General Fund	\$15,249,290	\$14,858,809	\$15,000,295	\$15,619,530
Water Fund	\$3,944,850	\$3,277,874	\$3,376,685	\$3,629,310
Sewer Fund	\$3,301,840	\$2,915,178	\$3,126,568	\$3,510,465
Electric Fund	\$9,740,730	\$9,532,593	\$9,574,170	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$30,584,454</b>	<b>\$31,077,718</b>	<b>\$32,851,020</b>
<b>Expenditures</b>				
General Fund	\$15,249,290	\$13,957,832	\$15,230,090	\$15,649,530
Water Fund	\$3,944,850	\$3,215,663	\$3,665,105	\$3,629,310
Sewer Fund	\$3,301,840	\$2,966,922	\$3,150,435	\$3,410,465
Electric Fund	\$9,740,730	\$8,641,639	\$9,201,115	\$10,091,715
<b>Total</b>	<b>\$32,236,710</b>	<b>\$28,782,056</b>	<b>\$31,246,745</b>	<b>\$32,851,020</b>

### Internal Service Funds

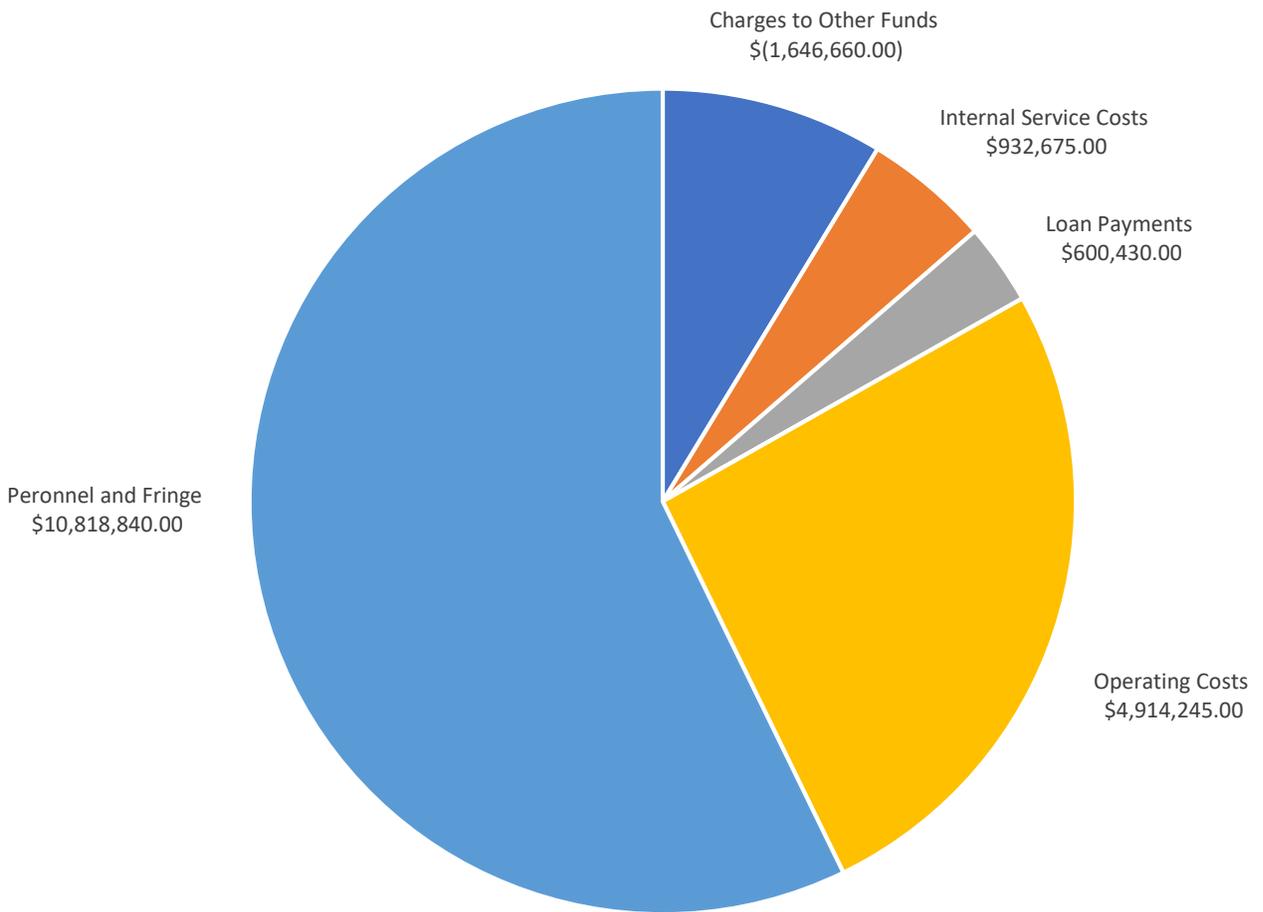
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
Asset Services	\$1,967,530	\$2,005,680	\$1,685,350	\$1,688,445
Garage	\$680,930	\$633,350	\$647,780	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,639,030</b>	<b>\$2,333,130</b>	<b>\$2,424,575</b>
<b>Expenditures</b>				
Asset Services	\$1,967,530	\$2,063,182	\$1,692,580	\$1,688,445
Garage	\$680,930	\$616,228	\$656,320	\$736,130
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,348,900</b>	<b>\$2,424,575</b>

## General Fund

Department	Amount	Percent of Total
Governing Board	\$42,490	0.27%
Administration	\$323,380	2.07%
Finance	\$257,440	1.65%
Police	\$5,089,325	32.58%
Fire	\$1,902,870	12.18%
Streets and Sanitation	\$2,643,165	16.92%
Powell Bill	\$511,500	3.27%
Cemetery	\$240,790	1.54%
Development Services	\$868,550	5.56%
Special Appropriations	\$263,750	1.69%
Parks and Recreation	\$3,083,570	19.74%
Debt Service	\$392,700	2.51%
<b>Total</b>	<b>\$15,619,530</b>	<b>100.00%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$10,818,840	69.26%
Operating Costs	\$4,914,245	31.46%
Loan Payments	\$600,430	3.84%
Charges to Other Funds	\$(1,646,660)	-10.54%
Internal Service Costs	\$932,675	5.97%
<b>Total</b>	<b>\$15,619,530</b>	<b>100.00%</b>



<b>General Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Taxes-Ad Valorem	(\$6,142,550)	(\$6,311,422)	(\$6,051,700)	(\$6,052,310)
Other Taxes and Licenses	(\$3,000,970)	(\$3,082,936)	(\$3,102,530)	(\$2,893,650)
Unrestricted Intergovernmental	(\$842,010)	(\$876,794)	(\$886,800)	(\$884,250)
Restricted Intergovernmental	(\$488,760)	(\$462,686)	(\$639,690)	(\$637,160)
Permits And Fees	(\$213,250)	(\$293,233)	(\$232,250)	(\$233,000)
Sales And Services	(\$2,061,610)	(\$2,034,797)	(\$2,027,500)	(\$2,008,300)
All Other Revenues	(\$128,940)	(\$153,098)	(\$130,890)	(\$134,000)
Investment Income	(\$34,210)	(\$80,545)	(\$58,850)	(\$50,000)
Other Financing Sources	(\$2,336,990)	(\$1,563,293)	(\$2,017,060)	(\$2,726,860)
<b>Total</b>	<b>(\$15,249,290)</b>	<b>(\$14,858,809)</b>	<b>(\$15,147,270)</b>	<b>(\$15,619,530)</b>

\*Note: Numbers in parentheses represent revenues or charges to other funds.

## Department Expenditures

Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
<b>Governing Board</b>				
PERSONNEL & FRINGE	\$91,324	\$97,801	\$115,270	\$115,400
OPERATING	\$37,850	\$48,161	\$56,340	\$56,630
ADMIN. AND FINANCE	(\$77,134)	(\$111,200)	(\$126,570)	(\$129,540)
<b>Total</b>	<b>\$52,040</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>				
PERSONNEL & FRINGE	\$416,553	\$434,695	\$463,640	\$525,760
OPERATING	\$207,695	\$240,090	\$242,960	\$422,230
ADMIN. AND FINANCE	(\$373,645)	(\$519,070)	(\$521,210)	(\$624,610)
<b>Total</b>	<b>\$250,603</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$323,380</b>
<b>Finance</b>				
PERSONNEL & FRINGE	\$606,707	\$646,680	\$845,610	\$824,790
OPERATING	\$249,204	\$216,223	\$229,880	\$325,160
ADMIN. AND FINANCE	(\$529,232)	(\$705,900)	(\$832,950)	(\$892,510)
<b>Total</b>	<b>\$326,679</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$257,440</b>
<b>Police</b>				
PERSONNEL & FRINGE	\$3,373,392	\$3,572,153	\$3,993,060	\$4,133,060
OPERATING	\$527,080	\$611,377	\$679,940	\$694,190
CAPITAL OUTLAY	\$255,568	\$288,422	\$80,000	\$8,000
ADMIN. AND FINANCE	\$312,876	\$333,520	\$233,070	\$254,075
<b>Total</b>	<b>\$4,468,916</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,089,325</b>
<b>Fire</b>				
PERSONNEL & FRINGE	\$1,234,343	\$1,233,404	\$1,436,160	\$1,424,380
OPERATING	\$220,703	\$263,497	\$301,720	\$383,400
CAPITAL OUTLAY	\$116,219	\$166,319	\$94,230	\$ -
ADMIN. AND FINANCE	\$119,201	\$124,130	\$90,210	\$95,090
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,902,870</b>
<b>Streets and Sanitation</b>				
PERSONNEL & FRINGE	\$1,216,410	\$1,144,424	\$1,453,610	\$1,404,720
OPERATING	\$821,950	\$867,562	\$896,000	\$954,165
CAPITAL OUTLAY	\$63,040	\$228,193	\$228,810	\$ -
ADMIN. AND FINANCE	\$336,792	\$334,460	\$292,750	\$284,280
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,643,165</b>
<b>Powell Bill</b>				

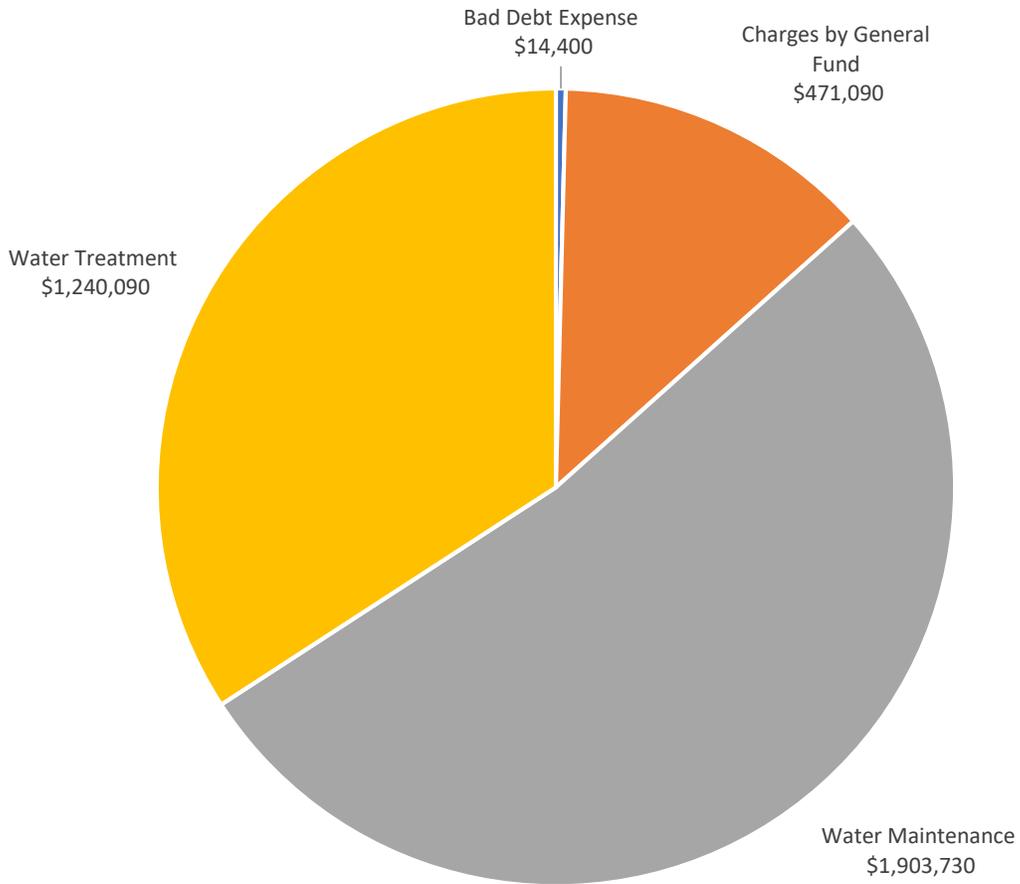
OPERATING & CAPITAL	\$562,722	\$483,247	\$505,000	\$511,500
<b>Total</b>	<b>\$562,722</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>
<b>Cemetery</b>				
PERSONNEL & FRINGE	\$133,971	\$117,938	\$151,470	\$170,580
OPERATING	\$26,280	\$30,599	\$54,220	\$48,340
CAPITAL OUTLAY	\$0.00	\$107,024	\$10,000	\$ -
ADMIN. AND FINANCE	\$19,474	\$21,850	\$20,590	\$21,870
<b>Total</b>	<b>\$179,725</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$240,790</b>
<b>Development Services</b>				
PERSONNEL & FRINGE	\$428,514	\$500,827	\$569,960	\$572,200
OPERATING	\$108,109	\$214,830	\$193,330	\$252,730
CAPITAL OUTLAY	\$0.00	\$52,163	\$0.00	\$ -
ADMIN. AND FINANCE	\$40,092	\$55,130	\$37,720	\$43,620
<b>Total</b>	<b>\$576,715</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$868,550</b>
<b>Special Appropriations</b>				
OPERATING	\$229,103	\$227,032	\$273,750	\$263,750
<b>Total</b>	<b>\$229,103</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks And Recreation</b>				
PERSONNEL & FRINGE	\$1,172,154	\$1,330,850	\$1,621,670	\$1,610,450
OPERATING	\$503,212	\$535,114	\$673,870	\$627,130
CAPITAL OUTLAY	\$510,450	\$216,570	\$266,850	\$720,000
ADMIN. AND FINANCE	\$168,162	\$157,060	\$125,110	\$125,990
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,083,570</b>
<b>Debt Service</b>				
CAPITAL OUTLAY	\$611,812	\$392,654	\$391,200	\$392,700
<b>Total</b>	<b>\$611,812</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>GRAND TOTAL</b>	<b>\$13,740,951</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,619,530</b>

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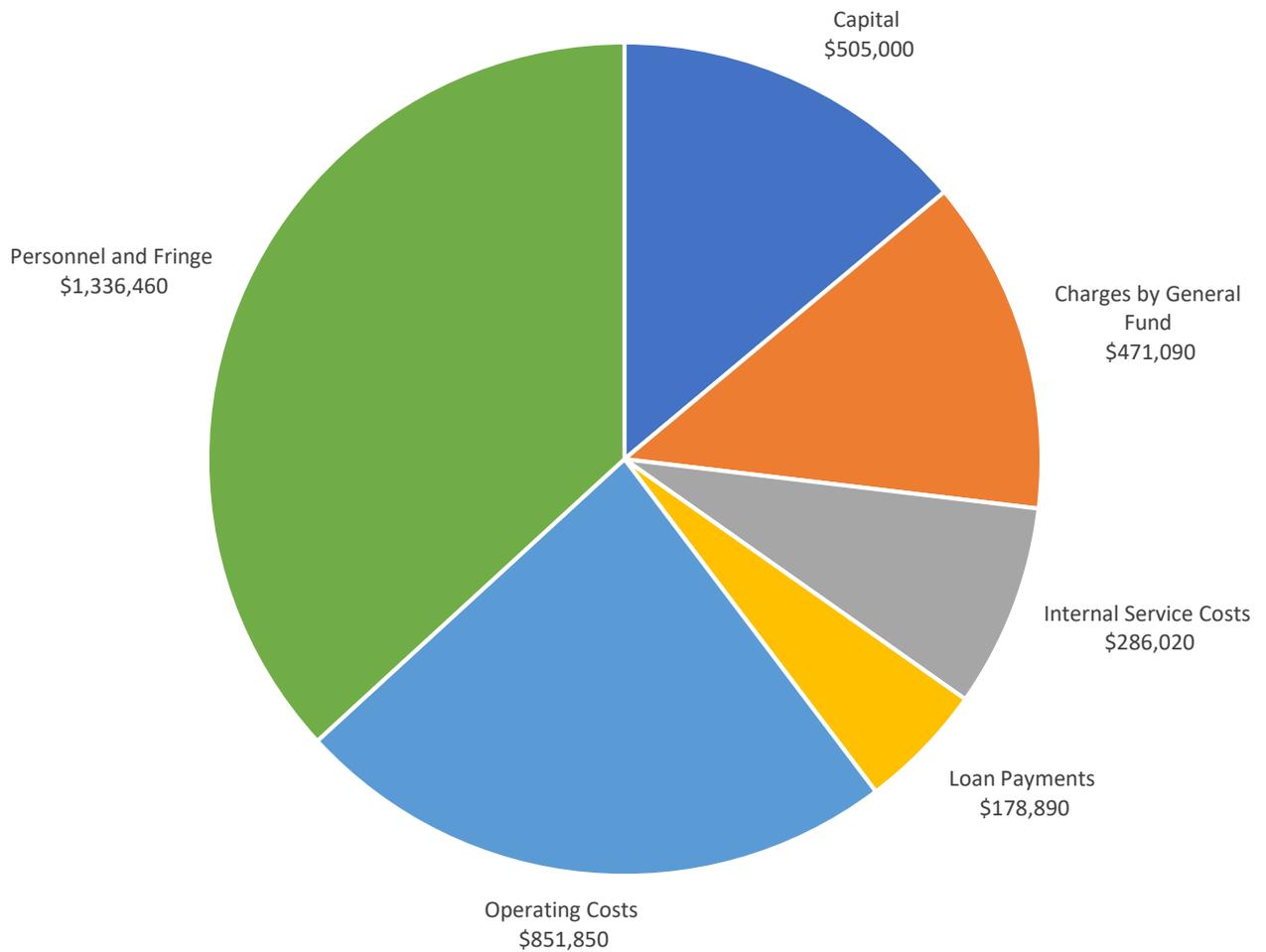
## Water Fund

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Department	Amount	Percent of Total
Water Maintenance	\$1,903,730	52.45%
Water Treatment	\$1,240,950	34.17%
Charges by General Fund	\$471,090	12.98%
Bad Debt Expense	\$14,400	0.40%
<b>Total</b>	<b>\$3,629,310</b>	<b>100%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,336,460	36.82%
Operating Costs	\$851,850	23.47%
Loan Payments	\$178,890	4.93%
Capital	\$505,000	13.91%
Charges by General Fund	\$471,090	12.98%
Internal Service Costs	\$286,020	7.88%
<b>Total</b>	<b>\$3,629,310</b>	<b>100.00%</b>



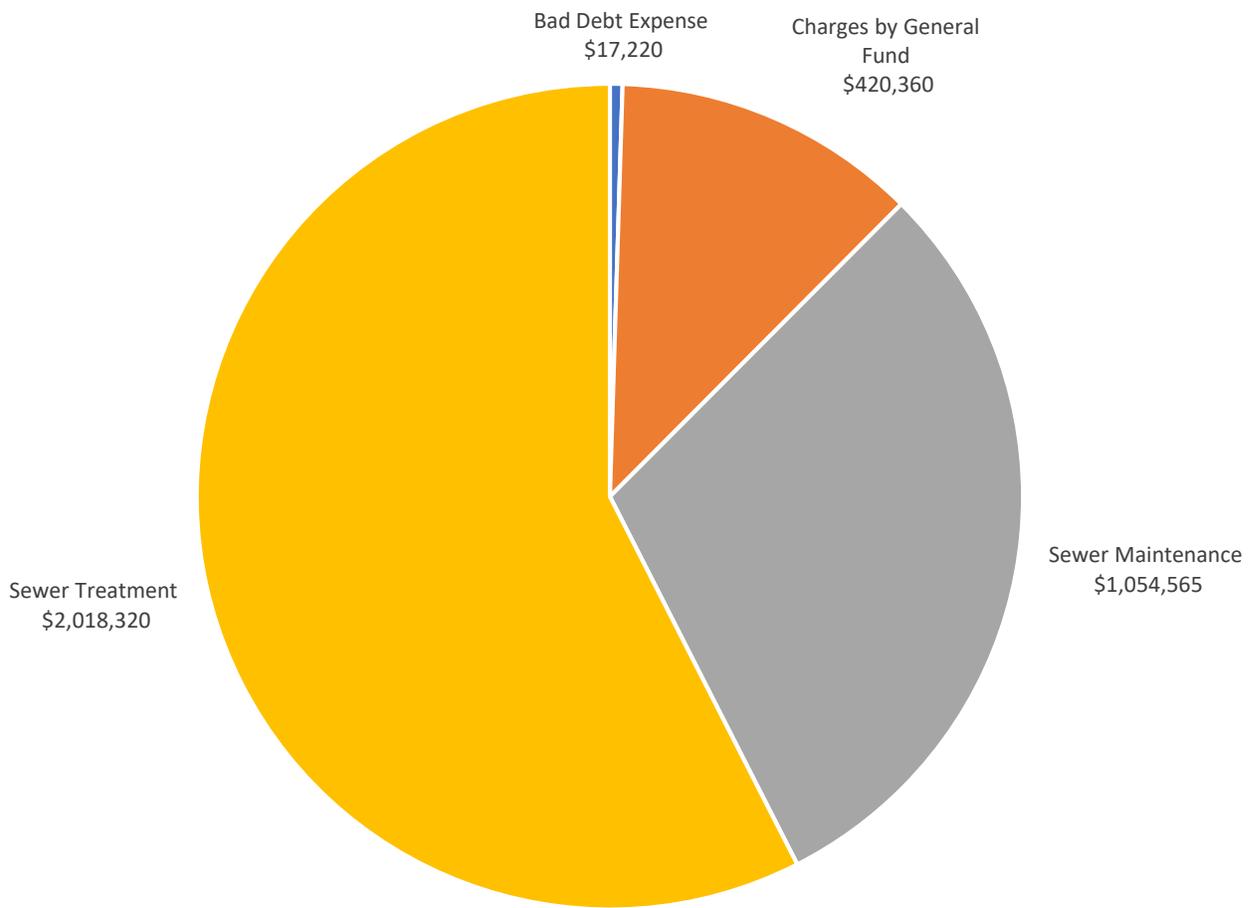
<b>Water Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$3,395,300)	(\$3,229,054)	(\$3,390,600)	(\$3,405,000)
All Other Revenue	(\$10,420)	(\$48,817)	(\$27,300)	(\$16,500)
Fund Balance Appropriation	(\$539,130)	(\$0.00)	\$69,240	(\$207,810)
<b>Total</b>	<b>(\$3,944,850)</b>	<b>(\$3,277,874)</b>	<b>(\$3,348,660)</b>	<b>(\$3,629,310)</b>

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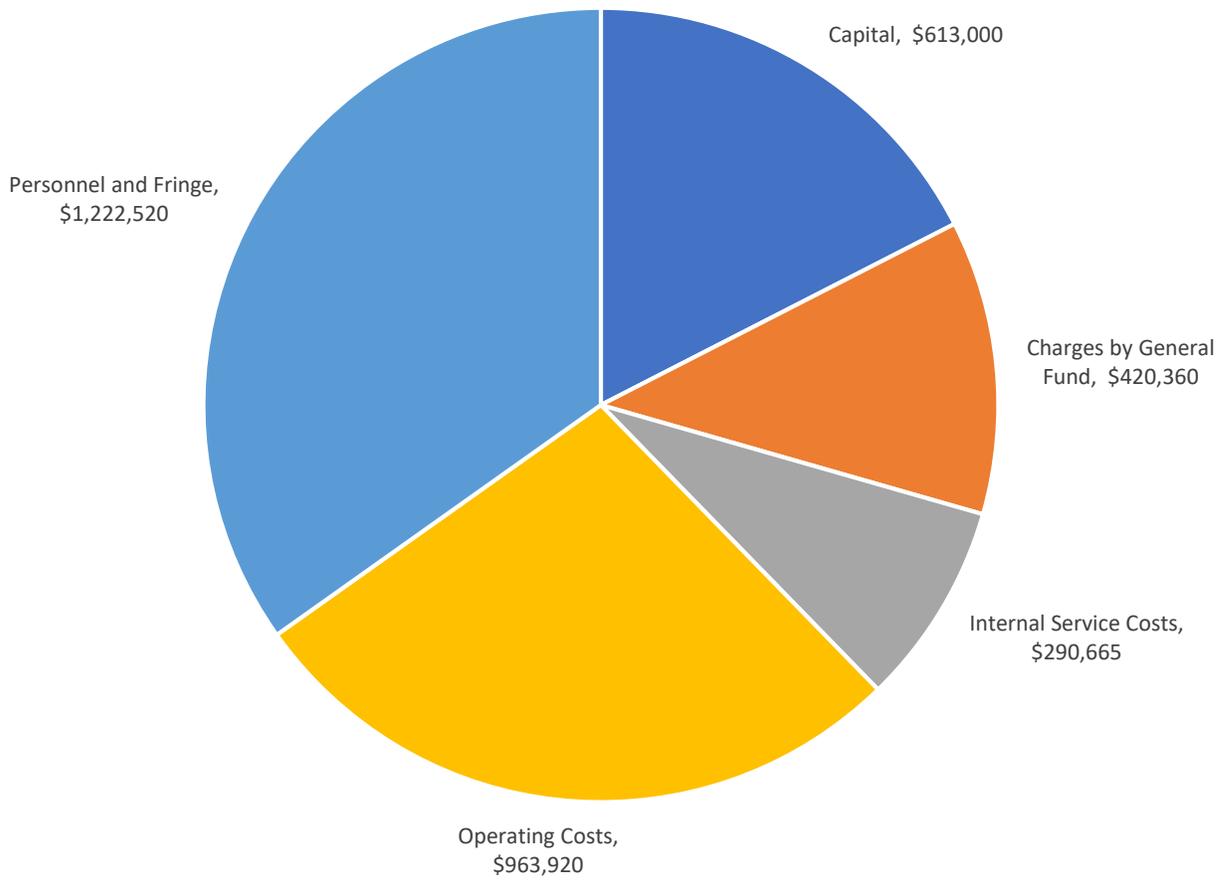
## Sewer Fund

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Department	Amount	Percent of Total
Sewer Maintenance	\$1,054,565	30.04%
Sewer Treatment	\$2,018,320	57.49%
Charges by General Fund	\$420,360	11.97%
Bad Debt Expense	\$17,220	0.49%
<b>Total</b>	<b>\$3,510,465</b>	<b>100%</b>



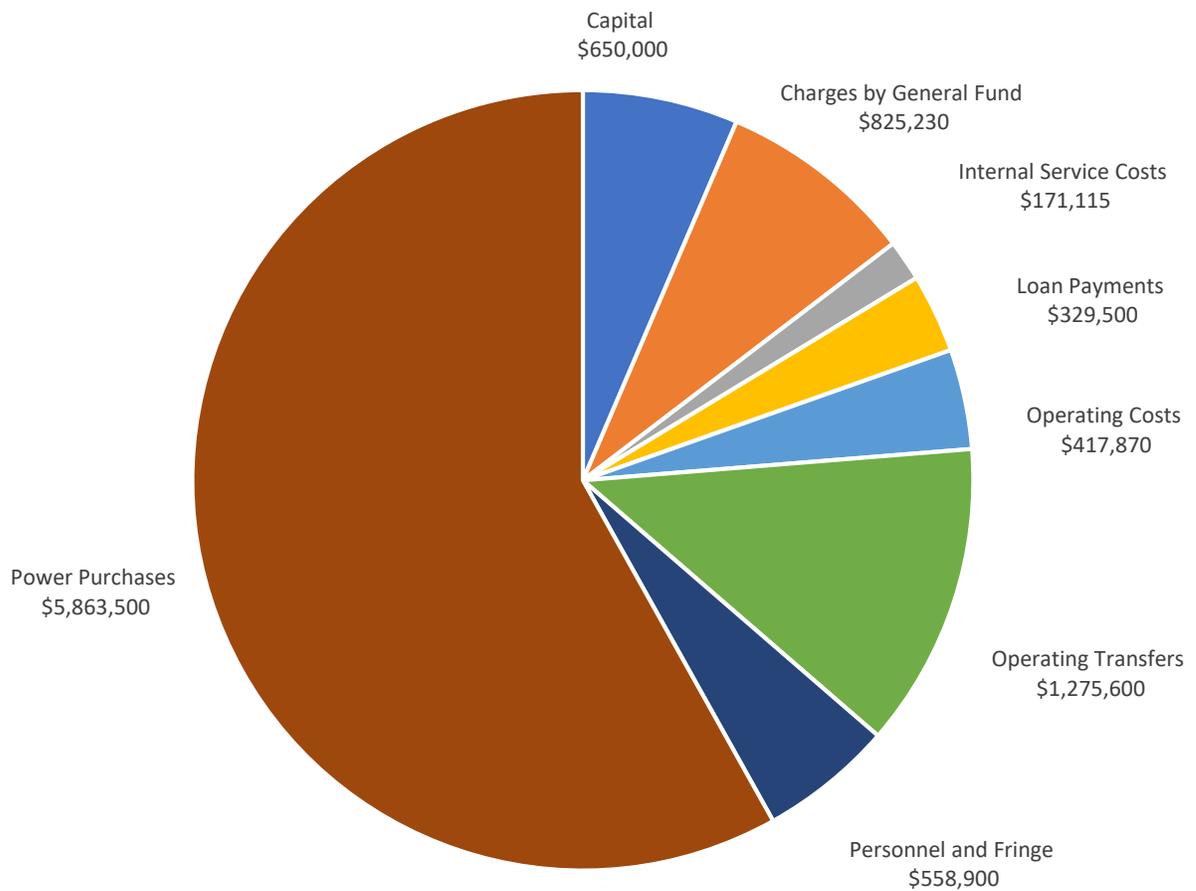
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,222,520	34.83%
Operating Costs	\$963,920	27.46%
Capital	\$613,000	17.46%
Charges by General Fund	\$420,360	11.97%
Internal Service Costs	\$290,665	8.28%
<b>Total</b>	<b>\$3,510,465</b>	<b>100.00%</b>



<b>Sewer Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$2,793,300)	(\$2,853,156)	(\$3,192,400)	(\$3,313,600)
All Other Revenue	(\$10,520)	(\$62,022)	(\$23,660)	(\$14,400)
Fund Balance Appropriation	(\$498,020)	(\$0.00)	(\$137,250)	(\$182,465)
<b>Total</b>	<b>(\$3,301,840)</b>	<b>(\$2,915,178)</b>	<b>(\$3,353,310)</b>	<b>(\$3,510,465)</b>

## Electric Fund

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$558,900	5.54%
Operating Costs	\$417,870	4.14%
Loan Payments	\$329,500	3.27%
Power Purchases	\$5,863,500	58.10%
Capital	\$650,000	6.44%
Charges by General Fund	\$825,230	8.18%
Operating Transfers	\$1,275,600	12.64%
Internal Service Costs	\$171,115	1.70%
<b>Total</b>	<b>\$10,091,715</b>	<b>100.00%</b>



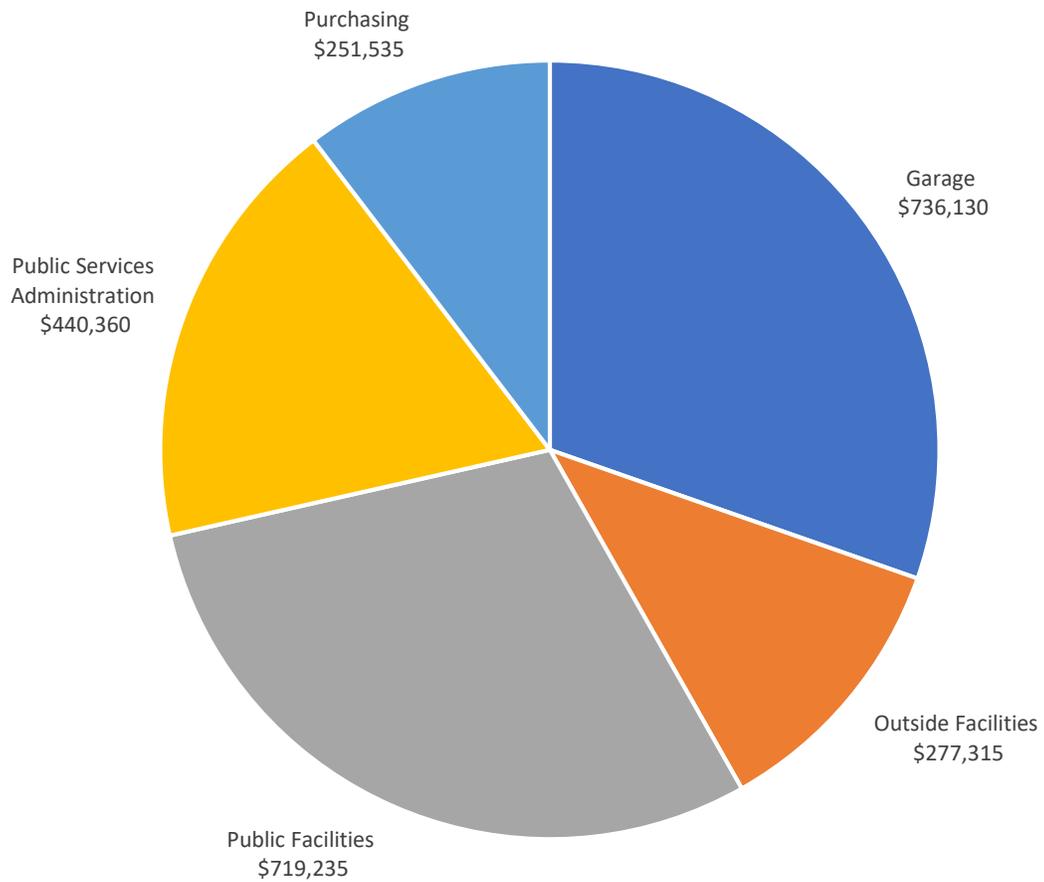
<b>Electric Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$9,582,840)	(\$9,501,062)	(\$9,495,190)	(\$9,867,150)
All Other Revenue	(\$12,690)	(\$31,530)	(\$25,270)	(\$17,000)
Fund Balance Appropriation	(\$145,200)	(\$0.00)	(\$48,470)	(\$207,565)
<b>Total</b>	<b>(\$9,740,730)</b>	<b>(\$9,532,592)</b>	<b>(\$9,568,930)</b>	<b>(\$10,091,715)</b>

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## Internal Service Funds

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Department	Amount	Percent of Total
Public Services Administration	\$440,360	18.16%
Public Facilities	\$719,235	29.66%
Outside Facilities	\$277,315	11.44%
Purchasing	\$251,535	10.37%
Garage	\$736,130	30.36%
<b>Total</b>	<b>\$2,424,575</b>	<b>100.00%</b>



Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
<b>Public Services Admin.</b>				
PERSONNEL & FRINGE	\$366,548	\$395,605	\$400,570	\$398,770
OPERATING	\$34,428	\$33,708	\$43,160	\$41,590
<b>Total</b>	<b>\$400,976</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$440,360</b>
<b>Public Facilities</b>				
PERSONNEL & FRINGE	\$124,528	\$127,410	\$78,920	\$84,125
OPERATING	\$583,431	\$831,118	\$484,160	\$526,210
LOAN PAYMENTS	\$25,381	\$23,569	108,900	\$108,900
<b>Total</b>	<b>\$733,340</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$719,235</b>
<b>Outside Facilities</b>				
PERSONNEL & FRINGE	\$237,790	\$233,767	\$142,290	\$148,290
OPERATING	\$138,606	\$154,919	\$111,590	\$129,025
<b>Total</b>	<b>\$376,396</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$277,315</b>
<b>Purchasing</b>				
PERSONNEL & FRINGE	\$162,571	\$181,949	\$183,760	\$189,195
OPERATING	\$76,558	\$81,133	\$62,580	\$62,340
<b>Total</b>	<b>\$239,129</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$251,535</b>
<b>Garage</b>				
PERSONNEL & FRINGE	\$128,914	\$146,737	\$185,500	\$197,405
OPERATING	\$415,230	\$463,222	\$475,170	\$530,755
ADMIN. & FINANCE	\$5,322	\$6,270	\$7,000	\$7,970
<b>Total</b>	<b>\$549,466</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$736,130</b>
<b>GRAND TOTAL</b>	<b>\$2,299,307</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,424,575</b>

## Line Item Budgets – General Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>AD Valorem Taxes</b>					
AD Valorem Taxes	\$(5,265,198)	\$(5,388,050)	\$(5,585,653)	\$(5,389,810)	\$(5,431,680)
DWA Taxes	\$(101,332)	\$(111,060)	\$(104,347)	\$(113,930)	\$(112,430)
Motor Vehicle Tax	\$(436,503)	\$(435,440)	\$(455,604)	\$(444,460)	\$(410,000)
MV Rental Tax	\$(28,212)	\$(24,500)	\$(30,035)	\$(28,000)	\$(27,700)
Municipal Vehicle Tax	\$ -	\$(49,000)	\$(70,345)	\$(38,000)	\$(33,000)
MSD Vehicle TX	\$ -	\$ -	\$(56)	\$ -	\$ -
Ad Valorem Tax Refund	\$2,772	\$3,500	\$2,816	\$3,500	\$3,500
Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$(40,774)	\$(38,000)	\$(66,061)	\$(39,000)	\$(39,000)
Advertising	\$(1,519)	\$(2,000)	\$(2,138)	\$(2,000)	\$(2,000)
<b>Total</b>	<b>\$(5,870,765)</b>	<b>\$(6,044,550)</b>	<b>\$(6,311,423)</b>	<b>\$(6,051,700)</b>	<b>\$(6,052,310)</b>
<b>Other Taxes</b>					
Sales Tax	\$(2,791,549)	\$(2,883,230)	\$(2,971,870)	\$(2,989,240)	\$(2,784,150)
Privilege Lic. & Cab. TV	\$(118,143)	\$(117,740)	\$(111,067)	\$(113,290)	\$(109,500)
<b>Total</b>	<b>\$(2,909,692)</b>	<b>\$(3,000,970)</b>	<b>\$(3,082,937)</b>	<b>\$(3,102,530)</b>	<b>\$(2,893,650)</b>
<b>Unrestrict. Intergov.</b>					
Beer and Wine Tax	\$(43,594)	\$(42,640)	\$(43,805)	\$(44,580)	\$(45,600)
Court Facilities Fees	\$(1,994)	\$(2,250)	\$(1,815)	\$(2,250)	\$(2,250)
Franchise Tax	\$(825,631)	\$(797,120)	\$(831,175)	\$(839,970)	\$(836,400)
<b>Total</b>	<b>\$(871,220)</b>	<b>\$(842,010)</b>	<b>\$(876,794)</b>	<b>\$(886,800)</b>	<b>\$(884,250)</b>
<b>Restricted Intergov.</b>					
Powell Bill Revenue	\$(360,301)	\$(333,530)	\$(333,714)	\$(329,230)	\$(286,960)
Federal MPO Funds	\$ -	\$ -	\$ -	\$ -	\$(57,600)
Vehicle Tax-Streets	\$ -	\$(98,000)	\$(35,120)	\$(76,000)	\$(67,000)
Solid Waste Disposal	\$(6,687)	\$(6,890)	\$(7,532)	\$(6,990)	\$(7,100)
Investment-Powell Bill	\$(2,694)	\$(960)	\$(3,955)	\$(920)	\$(1,000)
Other Police Grants	\$(1,621)	\$(59,000)	\$(648)	\$(59,000)	\$(59,000)
Badge Program Pol.	\$ -	\$ -	\$(1,123)	\$ -	\$ -
Unauth.-Sub.-Tax.	\$ -	\$(21,000)	\$ -	\$(21,000)	\$(21,000)
Misc. Grant	\$(161,891)	\$(67,380)	\$(80,594)	\$(146,550)	\$(137,500)
<b>Total</b>	<b>\$(533,194)</b>	<b>\$(586,760)</b>	<b>\$(462,686)</b>	<b>\$(639,690)</b>	<b>\$(637,160)</b>
<b>Permits &amp; Fees</b>					

Building Permits	\$(101,525)	\$(105,000)	\$(131,466)	\$(110,000)	\$(115,000)
Planning & Rezoning	\$(4,360)	\$(4,000)	\$(8,380)	\$(9,000)	\$(6,000)
Homeowners Recovery	\$152	\$400	\$37	\$400	\$400
Occupancy Use Fees	\$(3,925)	\$(3,000)	\$(4,100)	\$(3,500)	\$(3,250)
Compliance Penal.	\$ -	\$ -	\$(19,900)	\$ -	\$ -
ABC Inspection	\$(400)	\$ -	\$(1,000)	\$(700)	\$(700)
Sign Permits	\$(5,176)	\$ -	\$(9,972)	\$(8,000)	\$(7,000)
Fire Inspections	\$(225)	\$ -	\$(300)	\$(300)	\$(300)
Civil Penalties	\$ -	\$(1,500)	\$(226)	\$(1,000)	\$(1,000)
Clean Up & Demo.	\$(1,750)	\$ -	\$ -	\$ -	\$ -
Connect & Reconnect	\$(65,080)	\$(75,000)	\$(92,566)	\$(75,000)	\$(75,000)
Late Payment Penalties	\$(30,968)	\$(25,000)	\$(25,360)	\$(25,000)	\$(25,000)
Street Performer	\$(25)	\$(150)	\$ -	\$(150)	\$(150)
<b>Total</b>	<b>\$(213,282)</b>	<b>\$(213,250)</b>	<b>\$(293,233)</b>	<b>\$(232,250)</b>	<b>\$(233,000)</b>
<b>Sales and Service</b>					
Police Contract Svs.	\$(72,077)	\$(117,000)	\$(95,927)	\$(121,500)	\$(120,000)
Fire Protection	\$(347,440)	\$(330,000)	\$(359,735)	\$(347,400)	\$(375,000)
Comm. Sanitation	\$(277,484)	\$(277,880)	\$(281,055)	\$(270,000)	\$(275,000)
Res. Sanitation	\$(482,660)	\$(485,000)	\$(492,880)	\$(475,000)	\$(475,000)
Leased Dumpsters	\$(24,850)	\$(25,100)	\$(24,917)	\$(24,000)	\$(24,000)
Cemetery Lot Sales	\$(13,800)	\$(20,000)	\$(23,500)	\$(20,000)	\$(20,000)
Cemetery Call Out	\$(200)	\$(600)	\$(400)	\$(600)	\$(600)
Columbarium Sales	\$(2,400)	\$(2,000)	\$ -	\$(2,000)	\$(2,000)
Cremation Space	\$(1,400)	\$(1,200)	\$(2,000)	\$(2,000)	\$(1,500)
Cremation Open/Close	\$(1,200)	\$(1,000)	\$(2,800)	\$(2,000)	\$(2,000)
REC. Memberships	\$(383,547)	\$(405,900)	\$(368,558)	\$(390,000)	\$(355,000)
Daily Passes – REC.	\$(127,704)	\$(137,500)	\$(129,503)	\$(130,000)	\$(125,000)
Recreation Rental	\$(50,319)	\$(59,230)	\$(55,536)	\$(52,000)	\$(50,000)
Adult & Child Programs	\$(150,621)	\$(175,000)	\$(178,930)	\$(170,000)	\$(165,000)
Armory-Adult/Child	\$(10,672)	\$(10,000)	\$(12,866)	\$(12,500)	\$(10,000)
Armory Rental	\$(3,667)	\$(9,200)	\$(3,868)	\$(5,000)	\$(5,000)
Child Care	\$(30)	\$ -	\$(18)	\$ -	\$ -
REC. Commissions	\$(2,514)	\$(3,000)	\$(1,533)	\$(2,000)	\$(2,000)
REC- Resale-Vending	\$(1,041)	\$(2,000)	\$(771)	\$(1,500)	\$(1,200)
<b>Total</b>	<b>\$(1,953,628)</b>	<b>\$(2,061,610)</b>	<b>\$(2,034,797)</b>	<b>\$(2,027,500)</b>	<b>\$(2,008,300)</b>
<b>All Other Revenues</b>					
Donations-Police	\$(2,277)	\$ -	\$(3,165)	\$ -	\$ -
Memorial – Cont.	\$ -	\$(20,000)	\$ -	\$(20,000)	\$(20,000)
Public Art Donations	\$(8,067)	\$(20,000)	\$(1,473)	\$(20,000)	\$(20,000)
TOW Public Art	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)
Historic Preservation	\$(2,045)	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	\$(5,576)	\$(7,000)	\$(7,212)	\$(7,000)	\$(7,000)

Rents	\$(67,742)	\$(67,740)	\$(68,895)	\$(68,890)	\$(68,800)
Sale of Materials	\$(27,273)	\$(7,000)	\$(64,717)	\$(7,000)	\$(10,000)
Parking Tickets	\$(140)	\$(100)	\$ -	\$(100)	\$(100)
Noise Violations	\$ -	\$(100)	\$ -	\$(100)	\$(100)
Cash Over (Short)	\$226	\$ -	\$548	\$ -	\$ -
Bad Check Charges	\$(4,350)	\$(2,000)	\$(3,184)	\$(2,800)	\$(3,000)
Investment Income	\$(33,610)	\$(34,210)	\$(80,546)	\$(58,850)	\$(50,000)
ABC Distribution	\$(99,606)	\$(121,650)	\$(187,694)	\$(129,750)	\$(131,400)
Transfer Water Fund	\$(120,800)	\$(131,430)	\$ -	\$ -	\$ -
Transfer Sewer Fund	\$(93,210)	\$(100,350)	\$ -	\$ -	\$ -
Transfer Elec Fund	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)
Transfer Cem. Fund	\$ -	\$ -	\$(100,000)	\$ -	\$ -
Proceeds Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Bal. Powell Bill	\$ -	\$(104,780)	\$ -	\$(88,720)	\$ -
Fund Bal Appropriated	\$ -	\$(603,180)	\$ -	\$(522,990)	\$(1,319,860)
<b>Total</b>	<b>\$(1,745,070)</b>	<b>\$(2,500,140)</b>	<b>\$(1,796,938)</b>	<b>\$(2,206,800)</b>	<b>\$(2,940,860)</b>
<b>Grand Total</b>	<b>\$(14,096,851)</b>	<b>\$(15,249,290)</b>	<b>\$(14,858,808)</b>	<b>\$(15,147,270)</b>	<b>\$(15,619,530)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Governing Board</b>					
Regular Pay	\$42,925	\$44,220	\$44,213	\$46,170	\$47,300
FICA	\$2,804	\$3,380	\$2,625	\$3,500	\$3,700
Hospital Expense	\$34,009	\$35,710	\$40,830	\$52,700	\$52,000
Life Insurance	\$404	\$120	\$401	\$240	\$350
Dental Insurance	\$1,905	\$1,740	\$1,962	\$1,830	\$1,950
Health Reimburse - REG	\$8,226	\$7,790	\$6,904	\$9,790	\$9,000
Health Reimburse - RET	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Ins.	\$24	\$70	\$4	\$70	\$100
Workers Comp.	\$1,025	\$1,110	\$863	\$970	\$1,000
Prof. Services	\$880	\$17,500	\$18,751	\$17,500	\$15,000
Materials And Supplies	\$4,823	\$3,000	\$712	\$1,000	\$4,000
Travel And Training	\$1,985	\$3,000	\$235	\$ 1,500	\$1,500
Telephone	\$81	\$100	\$ 7	\$100	\$100
Equipment R/M	\$ -	\$ -	\$ -	\$ -	\$ -
Election Services	\$ -	\$ -	\$ -	\$15,000	\$ -
Property and Liab. Ins.	\$2,764	\$2,830	\$2,769	\$ 3,240	\$3,320
Other Insurance Costs	\$6,534	\$7,300	\$5,728	\$ -	\$ -
Dues / Memberships	\$20,765	\$23,500	\$19,960	\$18,000	\$24,000
Charges to other funds	\$(87,864)	\$(104,030)	\$(121,590)	\$(135,090)	\$(129,540)
Internal Service Costs	\$10,729	\$10,010	\$10,390	\$8,520	\$8,710
<b>Total</b>	<b>\$52,022</b>	<b>\$57,350</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>					
Regular Pay	\$284,951	\$292,020	\$295,788	\$299,340	\$311,000
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary and PT	\$3,470	\$10,000	\$36	\$2,000	\$2,000
FICA	\$21,017	\$23,090	\$21,724	\$23,000	\$24,050
Retirement Expense	\$21,680	\$22,930	\$23,167	\$27,090	\$32,050
401K	\$14,291	\$14,610	\$14,794	\$14,970	\$15,680
Hospital Expense	\$33,992	\$35,700	\$37,418	\$45,470	\$52,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance Expense	\$603	\$740	\$569	\$1,560	\$1,570
Dental Insurance	\$1,618	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$8,226	\$7,780	\$6,310	\$8,450	\$9,090
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Health and Wellness	\$12,889	\$25,000	\$20,942	\$25,000	\$25,750
Unemployment Ins.	\$161	\$480	\$25	\$480	\$500
Workers Comp.	\$7,024	\$7,550	\$5,871	\$6,330	\$6,400
Legal Fees	\$26,840	\$32,000	\$47,520	\$45,000	\$45,000

Deductibles & Med. Fees	\$41,418	\$30,000	\$43,391	\$35,000	\$35,000
Prof. Services	\$20,041	\$25,000	\$15,221	\$20,000	\$75,000
Gas	\$376	\$450	\$440	\$630	\$530
Tires	\$69	\$70	\$90	\$110	\$100
Vehicle R & M	\$513	\$620	\$576	\$750	\$1,000
Materials and Supplies	\$10,242	\$20,000	\$9,070	\$10,000	\$10,000
Travel and Training	\$5,551	\$20,000	\$6,719	\$10,000	\$10,000
Telephone	\$5,680	\$5,400	\$4,403	\$5,400	\$5,400
Postage	\$45,094	\$60,000	\$44,057	\$60,000	\$60,000
Equipment R & M	\$11,406	\$20,000	\$18,478	\$20,000	\$20,000
Other Advertising	\$8,015	\$10,000	\$12,956	\$9,000	\$9,000
Legal Notice	\$3,303	\$3,000	\$5,369	\$6,500	\$6,500
Equipment Rentals	\$1,260	\$2,000	\$1,310	\$2,000	\$2,000
Other Contractual Service	\$50	\$ -	\$106	\$ -	\$115,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Dues / Memberships	\$1,341	\$5,000	\$3,974	\$5,000	\$5,000
Miscellaneous	\$8,026	\$10,000	\$7,879	\$10,000	\$12,000
Loan Payments	\$14,456	\$14,460	\$14,456	\$ -	\$ -
Charges to other funds	\$(423,055)	\$(485,720)	\$(567,750)	\$(556,210)	\$(624,610)
Internal Service Costs	\$49,409	\$46,930	\$48,680	\$35,000	\$41,930
<b>Total</b>	<b>\$250,603</b>	<b>\$271,470</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$323,380</b>
<b>Finance</b>					
Regular Pay	\$417,304	\$470,760	\$441,153	\$497,040	\$486,000
Overtime Pay	\$11,531	\$10,300	\$19,121	\$11,000	\$6,500
Temporary & PT	\$ -	\$ -	\$11,210	\$50,000	\$10,000
FICA	\$32,043	\$36,790	\$35,003	\$42,600	\$38,550
Retirement Expense	\$32,483	\$37,770	\$33,478	\$45,980	\$51,500
401K	\$21,426	\$24,060	\$21,201	\$25,400	\$25,150
Hospital Expense	\$61,339	\$82,600	\$54,801	\$122,790	\$140,500
Retired Employee Ins.	\$ -	\$5,610	\$6,493	\$7,150	\$21,050
Life Insurance	\$1,139	\$1,220	\$1,089	\$2,590	\$2,590
Dental Insurance	\$3,713	\$3,830	\$3,379	\$4,400	\$4,550
Health Reimburse - REG	\$14,861	\$19,230	\$9,253	\$22,810	\$24,320
Health Reimburse - RET	\$ -	\$1,220	\$1,104	\$1,330	\$1,280
Unemployment Ins.	\$239	\$ 750	\$40	\$800	\$800
Workers Comp.	\$10,628	\$12,030	\$9,355	\$11,720	\$12,000
Accounting	\$49,981	\$51,000	\$51,390	\$54,000	\$54,000
County Tax Collection	\$15,530	\$17,450	\$17,401	\$17,450	\$17,800
Prof. Services	\$6,581	\$10,600	\$10,666	\$10,700	\$10,700
Uniform Expense	\$2,520	\$2,000	\$2,125	\$3,000	\$3,000
Gas	\$4,436	\$5,010	\$4,950	\$5,100	\$4,250

Tires	\$878	\$770	\$960	\$890	\$800
Vehicle R & M	\$6,180	\$6,920	\$6,400	\$6,010	\$8,160
Materials And Supplies	\$16,456	\$22,800	\$16,882	\$22,000	\$24,000
Travel And Training	\$1,884	\$4,000	\$2,284	\$3,500	\$4,500
Telephone	\$2,275	\$2,400	\$2,358	\$2,400	\$5,700
Equipment R & M	\$75,209	\$74,950	\$78,536	\$79,100	\$117,000
Other Advertising	\$2,780	\$3,090	\$3,744	\$3,090	\$3,800
Property and Liab. Ins.	\$6,070	\$6,210	\$6,081	\$7,130	\$7,300
Vehicle Insurance	\$926	\$1,250	\$1,243	\$650	\$740
Bonds	\$1,170	\$1,230	\$1,608	\$1,760	\$1,500
Dues / Memberships	\$1,272	\$1,300	\$1,351	\$1,300	\$800
Bad Debt Expense	\$7,494	\$1,500	\$8,245	\$1,800	\$4,000
Vehicles	\$ -	\$ -	\$ -	\$10,000	\$ -
Equipment	\$47,562	\$ -	\$ -	\$ -	\$ -
Charges to other funds	\$(594,957)	\$(631,540)	\$(768,800)	\$(886,120)	\$(892,510)
Internal Service Costs	\$65,725	\$60,580	\$62,900	\$53,170	\$57,110
<b>Total</b>	<b>\$326,679</b>	<b>\$347,690</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$257,440</b>
<b>Police</b>					
Regular Pay	\$2,033,348	\$2,173,140	\$2,132,739	\$2,221,290	\$2,280,000
Overtime Pay	\$117,688	\$135,000	\$114,378	\$135,000	\$125,000
Temporary and PT	\$ 79,192	\$100,000	\$125,790	\$100,000	\$105,000
Separation Pay	\$73,913	\$89,110	\$81,920	\$91,930	\$105,000
Police Contract Service	\$ -	\$15,000	\$ -	\$15,000	\$ -
FICA	\$167,503	\$192,170	\$178,038	\$196,050	\$200,700
Retirement Expense	\$178,463	\$201,380	\$191,965	\$235,590	\$274,000
401K	\$106,019	\$119,930	\$110,674	\$122,320	\$125,800
Hospital Expense	\$391,238	\$453,750	\$431,554	\$591,770	\$637,000
Retired Employee Ins.	\$35,591	\$49,070	\$45,278	\$64,350	\$80,990
Life Insurance	\$4,941	\$5,860	\$4,997	\$11,550	\$11,550
Dental Insurance	\$15,716	\$15,630	\$14,359	\$16,830	\$17,400
Health Reimburse - REG	\$94,775	\$ 98,950	\$72,917	\$109,930	\$100,500
Health Reimburse - RET	\$8,606	\$10,700	\$7,640	\$11,950	\$14,020
Unemployment Ins.	\$1,287	\$3,660	\$210	\$3,560	\$3,600
Workers Comp.	\$53,114	\$60,560	\$47,095	\$51,900	\$52,500
Laundry & Cleaning	\$12,000	\$12,600	\$12,600	\$14,040	\$14,500
Prof. Services	\$18,374	\$14,240	\$12,411	\$15,390	\$16,000
Uniform Expense	\$18,611	\$33,000	\$35,523	\$33,000	\$34,000
Gas	\$85,448	\$92,600	\$79,263	\$90,770	\$73,590
Tires	\$13,980	\$13,220	\$17,226	\$16,490	\$24,000
Vehicle R & M	\$98,650	\$119,300	\$112,183	\$110,740	\$141,135
Materials and Supplies	\$92,717	\$103,350	\$102,287	\$119,830	\$105,000
Travel and Training	\$18,716	\$28,000	\$23,406	\$28,000	\$23,000

Telephone	\$35,629	\$34,680	\$31,955	\$34,000	\$34,700
Electricity	\$1,112	\$1,000	\$788	\$1,000	\$1,020
Equipment R & M	\$60,014	\$67,500	\$99,070	\$67,500	\$67,500
Equipment Rentals	\$3,080	\$11,180	\$5,330	\$11,180	\$9,000
Property and Liab. Ins.	\$24,312	\$27,100	\$24,912	\$29,170	\$29,895
Vehicle Insurance	\$26,749	\$31,220	\$31,037	\$16,880	\$19,250
Other Insurance Costs	\$23,924	\$24,920	\$32,275	\$11,090	\$11,700
Dues / Memberships	\$4,143	\$6,000	\$3,064	\$6,000	\$5,000
Special Operations	\$ -	\$10,000	\$ -	\$10,000	\$6,000
Vehicles	\$ 41,082	\$ 76,800	\$73,936	\$ -	\$ -
Equipment	\$ -	\$50,000	\$ -	\$ -	\$8,000
Loan Payments	\$214,486	\$214,530	\$214,486	\$78,900	\$78,900
Internal Service Costs	\$312,876	\$322,110	\$333,520	\$233,070	\$254,075
Materials and Supplies	\$521	\$ -	\$648	\$ -	\$ -
Swat Team Training	\$1,100	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$80,000	\$ -	\$80,000	\$ -
<b>Total</b>	<b>\$4,468,916</b>	<b>\$5,097,260</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,089,325</b>
<b>Fire</b>					
Regular Pay	\$785,567	\$843,670	\$769,404	\$847,210	\$820,000
Overtime Pay	\$5,037	\$7,500	\$9,223	\$7,500	\$6,500
Temporary and PT	\$16,742	\$32,000	\$32,553	\$30,000	\$32,000
Volunteer Pay	\$17,812	\$35,000	\$18,906	\$27,000	\$26,000
FICA	\$58,468	\$70,220	\$58,657	\$69,700	\$67,900
Retirement Expense	\$62,972	\$71,250	\$63,377	\$81,090	\$87,900
401K	\$40,335	\$43,090	\$38,868	\$43,150	\$43,000
Hospital Expense	\$170,020	\$178,520	\$174,398	\$241,460	\$257,000
Retired Employee Ins.	\$ -	\$7,630	\$1,370	\$7,150	\$8,560
Life Insurance	\$2,068	\$2,150	\$1,934	\$2,140	\$2,150
Dental Insurance	\$6,358	\$6,260	\$5,370	\$6,590	\$6,800
Health Reimburse - REG	\$41,208	\$38,920	\$29,455	\$44,850	\$44,490
Health Reimburse - RET	\$ -	\$1,660	\$226	\$1,330	\$1,280
Unemployment Ins.	\$461	\$1,450	\$72	\$1,360	\$1,400
Workers Comp.	\$20,815	\$22,950	\$17,847	\$19,150	\$19,400
Laundry & Cleaning	\$6,480	\$6,480	\$6,120	\$6,480	\$6,500
Prof. Services	\$8,649	\$12,000	\$12,092	\$41,000	\$11,400
Uniform Expense	\$10,686	\$15,000	\$9,566	\$15,000	\$15,000
Gas	\$15,681	\$21,140	\$18,284	\$20,970	\$17,530
Tires	\$3,102	\$3,160	\$3,980	\$3,920	\$4,480
Vehicle R & M	\$21,869	\$28,520	\$26,620	\$26,300	\$34,740
Materials and Supplies	\$63,831	\$60,000	\$61,101	\$60,000	\$60,000
Travel and Training	\$8,674	\$12,000	\$13,063	\$12,000	\$13,000
Telephone	\$5,534	\$14,000	\$13,001	\$10,000	\$12,500

Electricity	\$16,154	\$16,500	\$18,180	\$15,000	\$15,000
Fuel Oil	\$ -	\$1,000	\$ -	\$1,000	\$1,000
Water	\$385	\$420	\$488	\$470	\$500
Sewer	\$450	\$480	\$583	\$580	\$650
Dumpster Fees	\$1,352	\$1,360	\$1,415	\$1,360	\$1,390
Building R & M	\$10,724	\$12,000	\$11,962	\$15,000	\$13,000
Equipment R & M	\$32,180	\$47,500	\$48,214	\$47,500	\$48,200
Equipment Rentals	\$1,000	\$1,000	\$2,250	\$1,250	\$1,250
Property and Liab. Ins.	\$9,950	\$10,170	\$9,969	\$21,150	\$23,000
Vehicle Insurance	\$6,473	\$7,530	\$7,486	\$3,910	\$4,460
Other Insurance Costs	\$423	\$480	\$484	\$760	\$770
Dues / Memberships	\$3,587	\$4,500	\$4,758	\$4,550	\$4,800
Vehicles	\$ -	\$32,500	\$32,500	\$ -	\$ -
Equipment	\$ -	\$17,600	\$17,600	\$ -	\$ -
Loan Payments	\$116,219	\$116,230	\$116,219	\$94,230	\$94,230
Internal Service Costs	\$119,201	\$119,840	\$124,130	\$90,210	\$95,090
Volunteer Pay	\$ -	\$ -	\$5,225	\$ -	\$ -
FICA	\$ -	\$ -	\$400	\$ -	\$ -
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,923,680</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,902,870</b>
<b>Streets / Sanitation</b>					
Regular Pay	\$738,593	\$826,370	\$706,660	\$835,140	\$766,000
Overtime Pay	\$21,388	\$25,000	\$21,676	\$25,000	\$25,000
Temporary and PT	\$10,581	\$33,000	\$8,265	\$25,000	\$20,000
FICA	\$55,911	\$67,630	\$53,496	\$67,700	\$62,300
Retirement Expense	\$57,684	\$66,840	\$56,818	\$77,840	\$83,000
401K	\$37,995	\$42,580	\$36,214	\$43,010	\$40,600
Hospital Expense	\$197,412	\$215,280	\$184,709	\$267,850	\$286,000
Retired Employee Ins.	\$15,132	\$22,440	\$15,393	\$26,240	\$36,850
Life Insurance	\$2,700	\$2,150	\$2,495	\$2,110	\$2,180
Dental Insurance	\$7,584	\$8,690	\$6,628	\$9,150	\$9,500
Health Reimburse - REG	\$47,805	\$46,930	\$31,210	\$49,760	\$46,370
Health Reimburse - RET	\$3,677	\$4,890	\$2,603	\$4,880	\$6,390
Unemployment Ins.	\$430	\$1,370	\$63	\$1,340	\$1,380
Workers Comp.	\$18,518	\$22,110	\$17,194	\$18,590	\$19,150
Prof. Services	\$55,319	\$50,000	\$78,531	\$40,000	\$50,000
Uniform Expense	\$14,090	\$20,000	\$10,159	\$15,000	\$12,000
Gas	\$66,307	\$87,670	\$74,028	\$86,870	\$73,220
Tires	\$13,616	\$13,260	\$16,680	\$16,410	\$18,000
Vehicle R & M	\$95,892	\$119,640	\$110,814	\$110,200	\$146,355
Materials and Supplies	\$179,538	\$175,000	\$188,014	\$165,000	\$168,000
Sidewalks under 1500	\$50,536	\$70,000	\$25,749	\$55,000	\$50,000
Travel and Training	\$3,530	\$7,000	\$1,589	\$7,000	\$5,500

Telephone	\$2,154	\$2,000	\$2,339	\$2,400	\$2,500
Electricity	\$196,515	\$225,500	\$201,546	\$220,000	\$215,000
Propane Gas	\$615	\$750	\$ -	\$750	\$750
Landfill Road Maint.	\$5,772	\$6,000	\$ -	\$6,000	\$6,000
Equipment R & M	\$19,349	\$17,500	\$13,359	\$17,500	\$18,000
Equipment Rentals	\$ 1,590	\$1,500	\$350	\$1,500	\$1,500
Grinding	\$32,250	\$40,000	\$46,535	\$55,000	\$48,000
Tipping Fees	\$49,700	\$65,000	\$59,340	\$60,000	\$64,000
Other Contracted Service	\$750	\$4,000	\$1,700	\$1,500	\$3,000
Property and Liab. Ins.	\$13,820	\$14,130	\$13,846	\$16,220	\$16,620
Vehicle Insurance	\$15,803	\$18,110	\$ 18,004	\$9,740	\$11,110
Other Insurance Costs	\$3,497	\$4,030	\$4,119	\$6,410	\$6,510
Dues / Memberships	\$1,306	\$1,500	\$860	\$1,500	\$1,500
Donations	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
Vehicles	\$28,546	\$160,000	\$149,016	\$180,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$44,683	\$14,280	\$ -
Loan Payments	\$34,495	\$34,530	\$34,495	\$34,530	\$34,600
Internal Service Costs	\$336,792	\$333,260	\$334,460	\$292,750	\$284,280
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,882,660</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,643,165</b>
<b>Powell Bill</b>					
Prof. Services	\$ -	\$10,000	\$4,000	\$10,000	\$10,000
R/R Crossing	\$139,663	\$20,000	\$2,280	\$20,000	\$15,000
Materials and Supplies	\$3,488	\$24,700	\$5,054	\$25,000	\$25,000
Paving/Improvements	\$347,956	\$385,000	\$432,548	\$385,000	\$380,000
Sidewalks - New	\$ -	\$50,000	\$ -	\$50,000	\$65,000
Other Contractual Service	\$7,530	\$15,300	\$22,063	\$15,000	\$16,500
Capital Improvements	\$64,084	\$ -	\$17,303	\$ -	\$ -
<b>Total</b>	<b>\$562,722</b>	<b>\$505,000</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>
<b>Cemetery</b>					
Regular Pay	\$78,857	\$91,060	\$73,791	\$92,940	\$92,500
Overtime Pay	\$787	\$ 1,000	\$569	\$1,000	\$1,000
Temporary and PT	\$8,735	\$7,500	\$4,351	\$7,500	\$7,000
FICA	\$6,648	\$7,600	\$5,946	\$7,760	\$7,720
Retirement Expense	\$6,037	\$7,230	\$5,814	\$8,510	\$10,300
401K	\$3,982	\$4,610	\$3,713	\$4,700	\$5,050
Hospital Expense	\$20,478	\$22,200	\$17,706	\$21,450	\$36,900
Life Insurance	\$306	\$230	\$275	\$240	\$250
Dental Insurance	\$987	\$1,050	\$831	\$1,110	\$1,170
Health Reimburse - REG	\$4,966	\$4,840	\$2,999	\$3,980	\$6,390
Unemployment Ins.	\$49	\$160	\$7	\$150	\$150
Workers Comp.	\$2,138	\$2,490	\$1,936	\$2,130	\$2,150

Prof. Services	\$4,950	\$7,500	\$6,208	\$7,500	\$6,500
Uniform Expense	\$1,256	\$2,100	\$965	\$2,100	\$2,100
Gas	\$1,637	\$2,180	\$2,160	\$2,400	\$2,000
Tires	\$324	\$330	\$780	\$420	\$900
Vehicle R & M	\$2,280	\$3,020	\$2,790	\$2,820	\$3,310
Materials And Supplies	\$5,439	\$10,000	\$8,825	\$15,000	\$15,000
Travel And Training	\$ -	\$1,000	\$684	\$1,000	\$1,000
Telephone	\$262	\$500	\$213	\$250	\$250
Electricity	\$959	\$1,200	\$1,532	\$2,000	\$2,000
Equipment R & M	\$3,216	\$2,000	\$2,812	\$2,000	\$2,400
Other Contracted Service	\$2,975	\$3,500	\$ -	\$15,000	\$9,000
Property and Liab. Ins.	\$1,106	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$1,242	\$1,250	\$1,243	\$650	\$740
Other Insurance Costs	\$636	\$710	\$727	\$1,130	\$1,150
Equipment	\$ -	\$12,000	\$10,979	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$96,045	\$10,000	\$ -
Internal Service Costs	\$19,475	\$21,750	\$21,850	\$20,590	\$21,870
<b>Total</b>	<b>\$179,725</b>	<b>\$220,710</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$240,790</b>
<b>Development Services</b>					
Regular Pay	\$286,840	\$349,430	\$340,517	\$366,100	\$362,000
Overtime Pay	\$458	\$2,000	\$219	\$1,000	\$1,500
Temporary and PT	\$ -	\$3,600	\$ -	\$3,000	\$2,500
FICA	\$20,868	\$27,130	\$24,449	\$28,230	\$28,100
Retirement Expense	\$21,760	\$27,600	\$26,594	\$33,230	\$37,500
401K	\$14,354	\$17,580	\$16,982	\$18,360	\$18,300
Hospital Expense	\$54,435	\$79,860	\$64,805	\$84,170	\$89,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance	\$651	\$880	\$768	\$820	\$820
Dental Insurance	\$2,062	\$2,440	\$1,988	\$2,560	\$2,650
Health Reimburse - REG	\$13,193	\$17,410	\$10,950	\$15,640	\$12,230
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Unemployment Ins.	\$160	\$560	\$29	\$590	\$600
Workers Comp.	\$7,103	\$8,870	\$6,898	\$7,780	\$7,850
Legal Fees	\$12,251	\$12,500	\$67,857	\$45,000	\$25,000
Prof. Services	\$51,232	\$123,000	\$81,594	\$64,000	\$143,000
Uniform Expense	\$1,605	\$2,500	\$1,636	\$2,000	\$2,000
Gas	\$3,100	\$4,070	\$4,189	\$4,130	\$3,440
Tires	\$602	\$620	\$670	\$720	\$1,000
Vehicle R & M	\$4,249	\$5,620	\$5,200	\$4,860	\$6,260
Materials and Supplies	\$8,704	\$6,000	\$23,415	\$7,000	\$7,000
Travel and Training	\$4,516	\$5,500	\$10,101	\$7,000	\$8,000
Telephone	\$4,027	\$4,500	\$4,695	\$5,200	\$5,200

Equipment R & M	\$9,160	\$40,480	\$7,084	\$44,880	\$43,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$2,158	\$2,500	\$2,485	\$1,300	\$1,480
Dues / Memberships	\$3,581	\$3,000	\$2,026	\$2,700	\$2,700
Vehicles	\$ -	\$54,000	\$52,164	\$ -	\$ -
Internal Service Costs	\$40,092	\$53,590	\$55,130	\$37,720	\$43,620
<b>Total</b>	<b>\$576,715</b>	<b>\$866,030</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$868,550</b>
<b>Special Appropriations</b>					
Hospital Expense	\$4,006	\$5,610	\$5,666	\$8,250	\$6,960
Life Insurance	\$88	\$150	\$88	\$150	\$155
Dental Insurance	\$348	\$350	\$348	\$370	\$385
Health Reimburse - REG	\$986	\$ -	\$962	\$ -	\$ -
Donations/ Contributions	\$112,700	\$115,000	\$102,050	\$115,000	\$75,000
R. Economic Dev.	\$ -	\$25,000	\$ -	\$25,000	\$25,000
Transfer to Other. Org.	\$3,393	\$3,500	\$7,321	\$4,800	\$5,000
Taxes Transferred DWA	\$101,332	\$111,060	\$104,347	\$113,930	\$115,000
Inventory Reim. DWA	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250
Pay Study Adjustments	\$ -	\$ -	\$ -	\$ -	\$30,000
<b>Total</b>	<b>\$229,103</b>	<b>\$266,920</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks &amp; Rec.</b>					
Regular Pay	\$517,153	\$632,620	\$618,974	\$740,460	\$736,000
Overtime Pay	\$9,536	\$3,000	\$24,909	\$15,000	\$8,000
Temporary and PT	\$372,413	\$428,380	\$372,691	\$430,250	\$400,000
FICA	\$68,081	\$81,360	\$76,676	\$90,700	\$87,800
Retirement Expense	\$45,561	\$58,310	\$57,252	\$81,060	\$91,600
401K	\$26,038	\$31,790	\$30,989	\$37,780	\$42,200
Hospital Expense	\$82,119	\$119,380	\$103,821	\$163,180	\$181,000
Life Insurance	\$1,513	\$1,600	\$1,794	\$1,800	\$1,860
Dental Insurance	\$4,482	\$5,220	\$5,428	\$6,960	\$7,200
Health Reimburse - REG	\$19,903	\$26,030	\$17,543	\$28,390	\$28,090
Unemployment Ins.	\$502	\$1,680	\$87	\$1,190	\$1,200
Workers Comp.	\$22,853	\$26,600	\$20,685	\$24,900	\$25,500
Prof. Services	\$7,701	\$16,500	\$4,199	\$28,640	\$17,500
Uniform Expense	\$5,179	\$11,060	\$7,238	\$11,350	\$11,000
Gas	\$3,835	\$3,550	\$3,803	\$6,300	\$5,210
Tires	\$646	\$530	\$420	\$1,120	\$1,000
Vehicle R & M	\$5,752	\$4,820	\$4,525	\$7,490	\$10,180
Purchases for Resale	\$2,121	\$3,700	\$2,475	\$3,100	\$3,100
Treatment Chemicals	\$16,434	\$27,000	\$14,982	\$27,000	\$23,000
Materials And Supplies	\$91,149	\$109,530	\$106,095	\$134,810	\$120,000
Travel And Training	\$19,048	\$25,550	\$16,073	\$12,300	\$12,000
Telephone	\$6,918	\$18,000	\$5,900	\$18,000	\$15,000

Electricity	\$107,076	\$110,000	\$99,404	\$110,000	\$150,000
Propane Gas	\$40,211	\$45,000	\$36,478	\$46,000	\$43,000
Water	\$3,135	\$10,000	\$4,061	\$10,000	\$7,000
Sewer	\$3,819	\$11,000	\$4,841	\$11,000	\$8,500
Dumpster Fees	\$7,060	\$7,500	\$7,498	\$7,500	\$7,500
Building R & M	\$61,819	\$55,480	\$61,049	\$60,000	\$60,000
Equipment R & M	\$32,812	\$37,000	\$45,258	\$44,720	\$45,720
Other Advertising	\$50,559	\$53,000	\$52,958	\$53,000	\$5,000
Equipment Rentals	\$549	\$2,550	\$259	\$2,550	\$2,550
Property and Liab. Ins.	\$7,186	\$9,040	\$8,861	\$12,330	\$12,630
Vehicle Insurance	\$2,158	\$3,120	\$3,102	\$2,600	\$2,960
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,339	\$5,340	\$5,153	\$5,180	\$5,400
Donations	\$2,000	\$3,500	\$ -	\$3,500	\$3,500
Vehicles	\$ -	\$ -	\$35,326	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$14,580	\$ -
Capital Improvements	\$147,325	\$58,000	\$ -	\$252,270	\$720,000
Loan Payments	\$363,126	\$181,570	\$181,244	\$ -	\$ -
Internal Service Costs	\$168,162	\$151,190	\$157,060	\$125,110	\$125,990
Playground Maint.	\$5,000	\$5,000	\$ -	\$10,000	\$10,000
Adult and Child Programs	\$10,333	\$18,000	\$16,088	\$15,000	\$15,000
Misc. Grants	\$6,160	\$15,000	\$24,152	\$30,000	\$30,000
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,417,740</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,083,570</b>
<b>Debt Service</b>					
<b>Loan Payments</b>	<b>\$611,812</b>	<b>\$392,780</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>Grand Total</b>	<b>\$13,740,951</b>	<b>\$15,249,290</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,619,530</b>

## Line Item Budgets – Water Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Water Charges	\$(3,294,335)	\$(3,345,300)	\$(3,160,829)	\$(3,330,600)	\$(3,345,500)
Water Taps	\$(40,775)	\$(40,000)	\$(48,059)	\$(40,000)	\$(35,000)
Capacity Fees	\$(8,400)	\$(10,000)	\$(20,168)	\$(20,000)	\$(25,000)
Misc. Revenue	\$ -	\$(1,500)	\$ (447)	\$(1,500)	\$(1,000)
Sale of Materials	\$(16,243)	\$ -	\$(18,225)	\$ -	\$ -
Investment Income	\$(10,852)	\$(8,920)	\$(30,146)	\$(25,800)	\$(15,000)
Fund Balance Appro.	\$ -	\$(539,130)	\$ -	\$69,240	\$(207,810)
<b>Grand Total</b>	<b>\$(3,370,605)</b>	<b>\$(3,944,850)</b>	<b>\$(3,277,874)</b>	<b>\$(3,348,660)</b>	<b>\$(3,629,310)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Water Maintenance</b>					
Regular Pay	\$338,922	\$396,370	\$394,867	\$405,390	\$428,500
Overtime Pay	\$17,103	\$20,000	\$22,869	\$20,000	\$25,000
Temporary and PT	\$10,436	\$10,000	\$730	\$10,000	\$15,000
FICA	\$26,617	\$32,580	\$30,275	\$33,300	\$35,950
Retirement Expense	\$30,575	\$32,700	\$43,207	\$38,500	\$47,950
401K	\$17,788	\$20,830	\$20,830	\$21,270	\$23,450
Hospital Expense	\$73,502	\$88,250	\$91,909	\$109,240	\$116,000
Retired Employee Ins.	\$ -	\$3,760	\$5,341	\$ -	\$ -
Life Insurance	\$1,036	\$1,040	\$1,138	\$1,030	\$1,070
Dental Insurance	\$3,441	\$3,480	\$3,560	\$3,660	\$3,780
Health Reimburse - REG	\$17,818	\$19,240	\$12,478	\$20,290	\$20,080
Health Reimburse - RET	\$1,289	\$820	\$ -	\$ -	\$ -
Unemployment Ins.	\$205	\$640	\$36	\$650	\$700
Workers Comp.	\$8,561	\$10,660	\$8,290	\$9,150	\$9,250
Prof. Services	\$43,184	\$95,000	\$58,779	\$60,000	\$63,000
Uniform Expense	\$6,015	\$8,750	\$5,579	\$8,750	\$8,750
Gas	\$12,088	\$17,840	\$16,185	\$16,140	\$13,530

Tires	\$2,410	\$2,600	\$3,270	\$2,930	\$5,000
Vehicle R & M	\$16,970	\$23,450	\$21,770	\$19,650	\$24,310
Materials and Supplies	\$199,831	\$250,000	\$183,946	\$225,000	\$235,000
Travel and Training	\$8,416	\$10,000	\$3,453	\$8,000	\$8,000
Telephone	\$2,154	\$2,020	\$3,172	\$2,800	\$2,900
Electricity	\$40,936	\$46,860	\$44,324	\$46,000	\$47,000
Equipment R & M	\$12,559	\$26,500	\$11,237	\$20,000	\$20,000
Equipment Rentals	\$3,934	\$4,200	\$221	\$4,200	\$4,200
Other Contracted Service	\$2,557	\$20,000	\$3,849	\$20,000	\$18,000
Property and Liab. Ins.	\$5,528	\$5,650	\$5,538	\$6,490	\$6,650
Vehicle Insurance	\$5,331	\$6,240	\$6,203	\$2,600	\$2,960
Other Insurance Costs	\$1,908	\$2,140	\$2,181	\$3,400	\$3,440
Dues / Memberships	\$300	\$1,000	\$880	\$1,000	\$1,200
Vehicles	\$ -	\$ -	\$ -	\$65,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$13,000	\$ -
Capital Improvements	\$ -	\$520,000	\$ -	\$180,000	\$370,000
Loan Payments	\$19,652	\$180,940	\$23,099	\$179,940	\$178,890
Internal Service Costs	\$174,611	\$175,060	\$176,240	\$162,610	\$164,170
<b>Total</b>	<b>\$1,105,677</b>	<b>\$2,063,620</b>	<b>\$1,205,457</b>	<b>\$1,719,990</b>	<b>\$1,903,730</b>
<b>Water Treatment</b>					
Regular Pay	\$324,123	\$344,400	\$339,609	\$381,490	\$372,000
Overtime Pay	\$2,122	\$3,000	\$2,611	\$3,000	\$3,000
Temporary and PT	\$ -	\$4,000	\$ -	\$3,000	\$3,000
FICA	\$24,233	\$26,850	\$25,210	\$29,600	\$28,950
Retirement Expense	\$26,751	\$27,280	\$38,575	\$34,800	\$38,700
401K	\$16,309	\$17,380	\$17,080	\$19,230	\$18,900
Hospital Expense	\$58,045	\$60,950	\$79,257	\$98,470	\$105,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,790	\$7,370
Life Insurance	\$1,034	\$870	\$1,024	\$970	\$1,000
Dental Insurance	\$2,667	\$2,790	\$2,492	\$3,300	\$3,400
Health Reimburse - REG	\$14,065	\$13,290	\$10,752	\$18,290	\$18,180
Health Reimburse - RET	\$ -	\$ -	\$ -	\$890	\$1,280
Unemployment Ins.	\$182	\$550	\$29	\$610	\$650
Workers Comp.	\$7,580	\$8,780	\$6,828	\$8,140	\$8,300
Prof. Services	\$36,782	\$62,000	\$27,091	\$62,000	\$40,000
Uniform Expense	\$4,867	\$5,500	\$3,011	\$5,500	\$5,500
Gas	\$1,668	\$1,740	\$1,710	\$2,960	\$2,410
Tires	\$327	\$370	\$470	\$530	\$1,000
Vehicle R & M	\$2,301	\$3,340	\$3,090	\$3,580	\$4,340
Treatment Chemicals	\$116,532	\$141,000	\$103,493	\$141,000	\$141,000
Materials And Supplies	\$37,648	\$40,800	\$44,577	\$40,800	\$45,000
Travel and Training	\$2,419	\$3,500	\$782	\$3,500	\$2,500

Telephone	\$2,852	\$2,600	\$2,879	\$2,750	\$2,950
Electricity	\$16,551	\$21,500	\$19,125	\$21,500	\$21,500
Fuel Oil	\$549	\$1,500	\$616	\$1,500	\$1,500
Building R & M	\$5,634	\$10,000	\$7,166	\$10,000	\$10,000
Equipment R & M	\$18,325	\$23,000	\$15,876	\$23,000	\$23,000
Equipment Rentals	\$ -	\$ -	\$ -	\$20,000	\$ -
Other Contracted Service	\$43,430	\$80,000	\$49,991	\$80,000	\$60,000
Property and Liab. Ins.	\$4,422	\$4,520	\$4,431	\$5,190	\$5,320
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,512	\$6,000	\$5,410	\$6,000	\$6,000
Vehicles	\$ -	\$14,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$16,500	\$120,000
Capital Improvements	\$ -	\$375,000	\$ -	\$14,000	\$15,000
Internal Service Costs	\$150,368	\$154,260	\$154,980	\$111,760	\$121,850
<b>Total</b>	<b>\$930,284</b>	<b>\$1,462,880</b>	<b>\$970,265</b>	<b>\$1,180,000</b>	<b>\$1,240,090</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$17,501	\$12,000	\$8,178	\$14,400	\$14,400
Charges by General Fund	\$239,068	\$274,920	\$406,630	\$434,270	\$471,090
Depreciation	\$633,500	\$ -	\$625,133	\$ -	\$ -
Transfer to General Fund	\$120,800	\$131,430	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$1,010,869</b>	<b>\$418,350</b>	<b>\$1,039,941</b>	<b>\$448,670</b>	<b>\$485,490</b>
<b>Grand Total</b>	<b>\$3,046,830</b>	<b>\$3,944,850</b>	<b>\$3,215,663</b>	<b>\$3,348,660</b>	<b>\$3,629,310</b>

## Line Item Budgets – Sewer Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Sewer Charges	\$(2,649,952)	\$(2,755,800)	\$(2,819,240)	\$(3,084,400)	\$(3,266,100)
Sewer Taps	\$(7,375)	\$(20,000)	\$(19,250)	\$(20,000)	\$(20,000)
Capacity Fees	\$(9,750)	\$(15,000)	\$(14,666)	\$(85,500)	\$(25,000)
Misc. Revenue	\$ -	\$(2,900)	\$(23,000)	\$(2,900)	\$(2,900)
Sale of Materials	\$(93)	\$ -	\$(12,252)	\$ -	\$ -
Investment Income	\$(10,559)	\$(10,120)	\$(26,771)	\$(23,260)	\$(14,000)
Fund Balance Appro.	\$ -	\$(498,020)	\$ -	\$(137,250)	\$(182,465)
<b>Grand Total</b>	<b>\$(2,677,729)</b>	<b>\$(3,301,840)</b>	<b>\$(2,915,178)</b>	<b>\$(3,353,310)</b>	<b>\$(3,510,465)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sewer Maintenance</b>					
Regular Pay	\$233,466	\$229,020	\$221,716	\$231,860	\$238,000
Overtime Pay	\$13,296	\$22,500	\$9,729	\$20,000	\$20,000
Temporary and PT	\$4,381	\$15,000	\$17,603	\$15,000	\$15,000
FICA	\$18,580	\$20,360	\$18,462	\$20,400	\$20,950
Retirement Expense	\$19,511	\$19,750	\$24,196	\$22,800	\$27,950
401K	\$12,326	\$12,580	\$11,553	\$12,600	\$13,650
Hospital Expense	\$39,769	\$47,430	\$14,420	\$60,460	\$63,500
Retired Employee Ins.	\$ -	\$11,220	\$10,682	\$ -	\$7,360
Life Insurance	\$860	\$630	\$797	\$590	\$620
Dental Insurance	\$2,626	\$2,440	\$2,136	\$2,570	\$2,650
Health Reimburse - REG	\$9,629	\$10,340	\$7,130	\$11,230	\$10,990
Health Reimburse - RET	\$2,578	\$2,450	\$ -	\$ -	\$ -
Unemployment Ins.	\$140	\$390	\$21	\$410	\$450
Workers Comp.	\$5,548	\$6,660	\$5,179	\$5,600	\$5,800
Prof. Services	\$37,930	\$80,000	\$52,334	\$80,000	\$80,000
Uniform Expense	\$3,310	\$6,500	\$3,583	\$6,500	\$6,600
Gas	\$10,921	\$14,110	\$12,520	\$16,200	\$13,650
Tires	\$2,238	\$2,150	\$2,700	\$3,010	\$5,000

Vehicle R & M	\$15,763	\$19,370	\$17,910	\$20,220	\$25,160
Materials and Supplies	\$34,340	\$100,000	\$46,651	\$50,000	\$52,000
Travel and Training	\$ 3,474	\$4,500	\$508	\$4,000	\$3,500
Telephone	\$1,073	\$950	\$1,389	\$1,500	\$1,700
Equipment R & M	\$3,787	\$6,000	\$4,045	\$6,000	\$6,000
Equipment Rentals	\$4,870	\$5,000	\$2,638	\$5,000	\$5,000
Other Contracted Service	\$4,959	\$20,000	\$5,135	\$20,000	\$18,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$1,084	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Dues / Memberships	\$6,464	\$1,000	\$2,010	\$2,500	\$2,700
Vehicles	\$ -	\$45,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$95,000	\$ -	\$52,000	\$ -
Capital Improvements	\$ -	\$270,000	\$ -	\$120,000	\$300,000
Internal Service Costs	\$88,317	\$127,100	\$126,200	\$82,780	\$102,385
<b>Total</b>	<b>\$585,111</b>	<b>\$1,203,280</b>	<b>\$626,982</b>	<b>\$878,930</b>	<b>\$1,054,565</b>
<b>Sewer Treatment</b>					
Regular Pay	\$414,959	\$480,590	\$410,490	\$462,820	\$438,000
Overtime Pay	\$9,111	\$8,000	\$20,877	\$20,000	\$25,000
Temporary and PT	\$26,869	\$22,000	\$18,610	\$10,000	\$15,000
FICA	\$32,930	\$39,050	\$32,812	\$37,600	\$36,700
Retirement Expense	\$40,483	\$38,370	\$42,554	\$43,700	\$48,900
401K	\$21,216	\$24,440	\$21,540	\$24,140	\$23,900
Hospital Expense	\$82,920	\$102,030	\$26,609	\$119,620	\$126,000
Retired Employee Ins.	\$ -	\$18,680	\$19,152	\$35,750	\$36,900
Life Insurance	\$1,197	\$1,230	\$1,101	\$1,170	\$1,190
Dental Insurance	\$3,743	\$3,830	\$3,355	\$4,030	\$4,160
Health Reimburse - REG	\$20,092	\$22,240	\$13,157	\$22,220	\$21,810
Health Reimburse - RET	\$4,625	\$4,070	\$ -	\$6,640	\$6,390
Unemployment Ins.	\$252	\$800	\$39	\$740	\$750
Workers Comp.	\$11,971	\$12,760	\$9,923	\$10,350	\$10,900
Prof. Services	\$25,650	\$100,000	\$132,903	\$100,000	\$100,000
Uniform Expense	\$10,436	\$11,500	\$10,329	\$11,500	\$11,700
Gas	\$2,301	\$2,560	\$2,547	\$2,630	\$2,190
Tires	\$443	\$390	\$490	\$460	\$500
Vehicle R & M	\$3,120	\$3,550	\$3,280	\$3,090	\$4,120
Treatment Chemicals	\$56,791	\$60,000	\$60,676	\$64,000	\$66,000
Materials and Supplies	\$50,242	\$50,000	\$51,744	\$50,000	\$52,000
Travel and Training	\$3,338	\$5,000	\$4,354	\$5,000	\$4,700
Telephone	\$2,275	\$2,600	\$2,212	\$2,600	\$2,600
Electricity	\$118,357	\$170,000	\$133,356	\$145,000	\$145,000
Fuel Oil	\$2,389	\$2,500	\$2,283	\$2,500	\$2,800

Propane Gas	\$30,969	\$26,000	\$29,387	\$27,000	\$24,000
Water	\$1,593	\$3,000	\$1,366	\$3,000	\$2,500
Building R & M	\$12,148	\$10,000	\$8,973	\$19,000	\$15,000
Equipment R & M	\$56,315	\$50,000	\$37,948	\$50,000	\$52,000
Operating Plant R & M	\$16,400	\$200,000	\$225,412	\$200,000	\$200,000
Tipping Fees	\$ -	\$ -	\$74	\$10,000	\$16,000
Other Contracted Service	\$465	\$ -	\$ -	\$ -	\$ -
Property and Liab. Ins.	\$6,081	\$6,220	\$6,092	\$7,140	\$7,310
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$1,060	\$1,190	\$1,211	\$1,890	\$1,910
Dues / Memberships	\$19,705	\$10,000	\$7,655	\$10,000	\$10,000
Vehicles	\$ -	\$ -	\$ -	\$32,000	\$ -
Equipment	\$ -	\$90,000	\$ -	\$133,900	\$213,000
Capital Improvements	\$ -	\$ -	\$ -	\$200,000	\$100,000
Internal Service Costs	\$167,488	\$187,620	\$190,300	\$195,590	\$188,280
<b>Total</b>	<b>\$1,259,705</b>	<b>\$1,772,090</b>	<b>\$1,534,670</b>	<b>\$2,076,050</b>	<b>\$2,018,320</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$13,889	\$14,350	\$9,672	\$17,220	\$17,220
Charges by General Fund	\$186,180	\$211,770	\$360,510	\$381,110	\$420,360
Depreciation	\$422,266	\$ -	\$435,088	\$ -	\$ -
Transfer to General Fund	\$93,210	\$100,350	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$715,545</b>	<b>\$326,470</b>	<b>\$805,270</b>	<b>\$398,330</b>	<b>\$437,580</b>
<b>Grand Total</b>	<b>\$2,560,361</b>	<b>\$3,301,840</b>	<b>\$2,966,922</b>	<b>\$3,353,310</b>	<b>\$3,510,465</b>

## Line Item Budgets – Electric Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Electric Charges	\$(8,521,781)	\$(8,885,800)	\$(8,792,663)	\$(8,774,900)	\$(9,158,900)
Security Lights	\$(51,424)	\$(51,200)	\$(51,054)	\$(51,200)	\$(51,200)
Street Lights	\$(129,252)	\$(129,250)	\$(129,252)	\$(129,250)	\$(129,250)
Sales Tax Charges	\$(434,648)	\$(447,840)	\$(460,014)	\$(465,070)	\$(460,000)
Misc. Revenue	\$(86,237)	\$(71,750)	\$(70,294)	\$(77,770)	\$(71,800)
Sale of Materials	\$(13,431)	\$ -	\$(703)	\$ -	\$ -
Investment Income	\$(9,204)	\$(9,690)	\$(28,612)	\$(22,270)	\$(14,040)
Fund Balance Appro.	\$ -	\$(145,200)	\$ -	\$(48,470)	\$(206,525)
<b>Grand Total</b>	<b>\$(9,245,977)</b>	<b>\$(9,740,730)</b>	<b>\$(9,532,592)</b>	<b>\$(9,568,930)</b>	<b>\$(10,091,715)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	
<b>Electric Maintenance</b>					
Regular Pay	\$189,885	\$310,020	\$207,911	\$310,580	\$317,000
Overtime Pay	\$12,897	\$14,000	\$14,369	\$14,000	\$15,000
Temporary and PT	\$ -	\$10,000	\$ -	\$ -	\$ -
FICA	\$14,542	\$25,510	\$17,131	\$24,800	\$25,500
Retirement Expense	\$14,822	\$25,450	\$23,787	\$29,380	\$33,970
401K	\$10,125	\$16,210	\$11,102	\$16,230	\$16,600
Hospital Expense	\$44,839	\$85,210	\$50,336	\$98,140	\$104,500
Retired Employee Ins.	\$ -	\$5,610	\$5,341	\$14,300	\$14,800
Life Insurance Expense	\$460	\$810	\$518	\$790	\$800
Dental Insurance	\$1,524	\$2,440	\$1,382	\$2,570	\$2,660
Health Reimburse - REG	\$10,842	\$18,580	\$7,979	\$18,200	\$18,060
Health Reimburse - RET	\$1,289	\$1,220	\$ -	\$2,660	\$2,560
Unemployment Ins.	\$113	\$510	\$19	\$500	\$500
Workers Comp.	\$7,925	\$8,350	\$6,493	\$6,820	\$6,950
Prof. Services	\$53,004	\$80,000	\$35,112	\$80,000	\$65,000
Uniform Expense	\$7,687	\$16,000	\$13,198	\$12,000	\$14,000

Gas	\$7,219	\$9,220	\$8,216	\$10,510	\$8,880
Tires	\$1,481	\$1,400	\$1,770	\$1,980	\$3,000
Vehicle R & M	\$10,429	\$12,680	\$14,377	\$13,290	\$16,830
Materials and Supplies	\$98,454	\$150,000	\$128,730	\$125,000	\$127,000
Transformers	\$27,688	\$30,000	\$11,798	\$45,000	\$28,000
Travel and Training	\$1,473	\$10,000	\$4,900	\$10,000	\$6,000
Telephone	\$1,594	\$1,800	\$2,711	\$1,800	\$3,000
Equipment R & M	\$15,431	\$40,000	\$41,962	\$38,000	\$40,000
Equipment Rentals	\$581	\$5,000	\$ -	\$5,000	\$7,000
Other Contracted Service	\$1,025	\$25,000	\$16,795	\$25,000	\$40,000
Property and Liab. Ins.	\$3,890	\$3,980	\$3,898	\$4,560	\$4,680
Vehicle Insurance	\$3,773	\$4,370	\$4,344	\$2,270	\$2,590
Other Insurance Costs	\$1,377	\$1,550	\$1,576	\$2,460	\$2,490
Dues / Memberships	\$13,027	\$12,000	\$9,828	\$12,000	\$11,000
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$300,000	\$ -	\$160,000	\$650,000
Loan Payments	\$21,177	\$329,500	\$14,599	\$329,500	\$329,500
Internal Service Costs	\$189,176	\$198,580	\$199,490	\$160,050	\$171,115
<b>Total</b>	<b>\$767,748</b>	<b>\$1,780,000</b>	<b>\$859,673</b>	<b>\$1,577,390</b>	<b>\$2,088,985</b>
<b>Power Purchases</b>					
Wholesale Purch. Power	\$5,109,680	\$5,350,690	\$4,968,890	\$5,347,700	\$5,290,500
REPS - Renewable Energy	\$66,663	\$120,000	\$78,623	\$120,000	\$125,000
Sales Tax Paid	\$426,326	\$447,840	\$461,407	\$447,800	\$448,000
<b>Total</b>	<b>\$5,602,669</b>	<b>\$5,918,530</b>	<b>\$5,508,920</b>	<b>\$5,915,500</b>	<b>\$5,863,500</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$25,298	\$32,000	\$35,906	\$38,400	\$38,400
Charges by General Fund	\$680,627	\$734,600	\$691,000	\$762,040	\$825,230
Depreciation	\$275,679	\$ -	\$270,541	\$ -	\$ -
Transfer to General Fund	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600
<b>Total</b>	<b>\$2,257,204</b>	<b>\$2,042,200</b>	<b>\$2,273,047</b>	<b>\$2,076,040</b>	<b>\$2,139,230</b>
<b>Grand Total</b>	<b>\$8,627,621</b>	<b>\$9,740,730</b>	<b>\$8,641,639</b>	<b>\$9,568,930</b>	<b>\$10,091,715</b>

## Line Item Budgets – Internal Service Funds

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Asset Services</b>					
Charges to General	\$(1,122,462)	\$(1,118,260)	\$(1,148,120)	\$(896,140)	\$(932,675)
Charges to Water	\$(324,979)	\$(329,320)	\$(331,220)	\$(274,370)	\$(286,020)
Charges to Sewer	\$(255,805)	\$(314,720)	\$(316,500)	\$(278,370)	\$(290,665)
Charges to Electric	\$(189,176)	\$(198,580)	\$(199,490)	\$(160,050)	\$(171,115)
Charges to Garage	\$(5,322)	\$(6,650)	\$(6,270)	\$(7,000)	\$(7,970)
Investment Income	\$(1,999)	\$ -	\$(4,080)	\$ -	\$ -
Fund Balance Appr.	\$(67,827)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(1,967,570)</b>	<b>\$(1,967,530)</b>	<b>\$(2,005,680)</b>	<b>\$(1,615,930)</b>	<b>\$(1,688,445)</b>

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Garage</b>					
Charges to General	\$(442,195)	\$(537,090)	\$(487,950)	\$(526,420)	\$(581,190)
Charges to Water	\$(35,572)	\$(49,340)	\$(46,300)	\$(45,790)	\$(50,590)
Charges to Sewer	\$(34,674)	\$(42,130)	\$(39,430)	\$(45,610)	\$(50,620)
Charges to Electric	\$(19,087)	\$(23,300)	\$(21,610)	\$(25,780)	\$(28,710)
Charges to Asset Svs.	\$(16,313)	\$(19,070)	\$(17,290)	\$(13,360)	\$(14,660)
Misc. Revenue	\$(3,692)	\$(10,000)	\$(19,866)	\$(10,000)	\$(10,000)
Investment Income	\$(373)	\$ -	\$(1,065)	\$(710)	\$(360)
Fund Balance Appr.	\$(1,956)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(553,862)</b>	<b>\$(680,930)</b>	<b>\$(633,350)</b>	<b>\$(667,670)</b>	<b>\$(736,130)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Public Services Admin.</b>					
Regular Pay	\$257,265	\$268,020	\$266,675	\$271,420	\$257,000
Overtime Pay	\$136	\$300	\$8	\$300	\$500
Temporary and PT	\$6,750	\$8,000	\$4,699	\$7,000	\$7,000
FICA	\$19,177	\$21,130	\$19,292	\$21,300	\$20,300
Retirement Expense	\$21,998	\$21,080	\$26,529	\$24,590	\$27,100
401K	\$12,857	\$13,420	\$13,312	\$13,590	\$13,225
Hospital Expense	\$32,163	\$35,700	\$51,625	\$45,470	\$48,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$ -	\$7,380
Life Insurance	\$575	\$670	\$569	\$690	\$720
Dental Insurance	\$1,524	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$7,772	\$7,780	\$6,083	\$8,450	\$8,310
Health Reimburse – RET	\$ -	\$ -	\$ -	\$ -	\$1,280
Unemployment Ins.	\$148	\$440	\$23	\$430	\$435
Workers Comp.	\$6,184	\$6,900	\$5,366	\$5,860	\$6,000
Legal Fees	\$2,790	\$ -	\$ -	\$5,000	\$5,000
Prof. Services	\$4,197	\$10,000	\$7,882	\$8,000	\$8,000
Uniform Expense	\$766	\$2,000	\$512	\$1,000	\$2,000
Gas	\$58	\$130	\$130	\$170	\$140
Tires	\$11	\$20	\$20	\$30	\$100
Vehicle R & M	\$81	\$180	\$170	\$200	\$190
Materials and Supplies	\$8,134	\$7,000	\$7,601	\$6,500	\$6,500
Travel and Training	\$2,209	\$3,700	\$2,998	\$10,000	\$7,000
Telephone	\$4,501	\$5,000	\$4,227	\$4,500	\$4,500
Electricity	\$83	\$ -	\$(83)	\$ -	\$ -
Equipment R & M	\$1,638	\$2,500	\$ -	\$1,000	\$1,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Depreciation	\$3,154	\$ -	\$3,154	\$ -	\$ -
Dues / Memberships	\$2,979	\$3,500	\$3,023	\$3,000	\$3,200
<b>Total</b>	<b>\$400,976</b>	<b>\$423,000</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$440,360</b>
<b>Public Facilities</b>					
Regular Pay	\$88,043	\$94,250	\$86,150	\$49,460	\$50,500
Overtime Pay	\$2,708	\$3,000	\$1,860	\$3,000	\$1,000
Temporary & PT	\$ -	\$ -	\$ -	\$ -	\$1,500
FICA	\$6,713	\$7,200	\$6,500	\$4,000	\$4,070
Retirement Expense	\$7,765	\$7,640	\$9,179	\$4,750	\$5,450

401K	\$4,537	\$4,880	\$4,360	\$2,630	\$2,650
Hospital Expense	\$9,430	\$13,760	\$14,807	\$7,150	\$7,400
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,150	\$7,650
Life Insurance	\$230	\$250	\$218	\$130	\$150
Dental Insurance	\$762	\$700	\$683	\$370	\$385
Health Reimburse - REG	\$2,275	\$3,000	\$1,754	\$1,330	\$1,280
Health Reimburse - RET	\$ -	\$ -	\$ -	\$770	\$740
Unemployment Ins.	\$51	\$150	\$8	\$80	\$150
Workers Comp.	\$2,014	\$2,430	\$1,890	\$1,100	\$1,200
Prof. Services	\$2,500	\$5,000	\$102	\$5,000	\$5,000
Uniform Expense	\$1,260	\$1,400	\$1,347	\$700	\$700
Gas	\$2,138	\$2,400	\$1,640	\$710	\$550
Tires	\$407	\$330	\$420	\$130	\$340
Vehicle R & M	\$2,865	\$3,000	\$2,770	\$900	\$1,000
Materials and Supplies	\$18,048	\$28,000	\$18,811	\$25,000	\$25,000
Materials and Supplies - PA	\$2,637	\$2,500	\$1,303	\$2,500	\$2,500
Travel and Training	\$480	\$1,500	\$700	\$1,000	\$1,000
Travel and Training - PA	\$ -	\$2,500	\$ -	\$2,500	\$2,500
Telephone	\$3,732	\$3,650	\$4,354	\$3,960	\$4,000
Electricity	\$50,535	\$58,500	\$57,957	\$58,500	\$58,500
Water	\$836	\$900	\$866	\$900	\$1,000
Sewer	\$805	\$1,000	\$1,023	\$1,000	\$1,100
Building R & M	\$26,951	\$45,000	\$23,433	\$35,000	\$35,000
Equipment R & M	\$699	\$1,000	\$13,948	\$1,000	\$1,000
Other Contracted Service	\$408,307	\$420,000	\$632,879	\$283,400	\$295,000
Property and Liab. Ins.	\$1,106	\$1,130	\$1,108	\$650	\$660
Vehicle Insurance	\$1,084	\$1,250	\$1,243	\$320	\$370
Other Insurance Costs	\$106	\$120	\$121	\$190	\$190
Depreciation	\$58,260	\$ -	\$61,868	\$ -	\$ -
Dues / Memberships	\$675	\$1,200	\$617	\$800	\$800
Equipment	\$ -	\$25,500	\$4,609	\$ -	\$ -
Capital Improvements	\$ -	\$40,000	\$ -	\$40,000	\$70,000
Capital Improvements - PA	\$ -	\$20,000	\$ -	\$20,000	\$20,000
Loan Payments	\$25,381	\$110,750	\$23,570	\$108,900	\$108,900
<b>Total</b>	<b>\$733,340</b>	<b>\$913,890</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$719,235</b>
<b>Outside Facilities</b>					
Regular Pay	\$138,173	\$143,620	\$127,241	\$80,880	\$82,000
Overtime Pay	\$644	\$3,000	\$1,454	\$3,000	\$3,000
Temporary and PT	\$16,130	\$30,000	\$13,976	\$ -	\$1,500
FICA	\$11,488	\$13,500	\$10,600	\$6,400	\$6,650
Retirement Expense	\$11,829	\$11,520	\$13,981	\$7,590	\$8,600
401K	\$6,933	\$7,340	\$6,464	\$4,200	\$4,325

Hospital Expense	\$33,547	\$30,350	\$45,407	\$24,380	\$25,900
Retired Employee Ins.	\$ -	\$ -	\$ -	\$7,150	\$7,380
Life Insurance	\$460	\$370	\$436	\$200	\$350
Dental Insurance	\$1,524	\$1,400	\$1,335	\$740	\$765
Health Reimburse - REG	\$8,113	\$6,620	\$5,348	\$4,530	\$4,480
Health Reimburse - RET	\$ -	\$ -	\$ -	\$1,330	\$1,280
Unemployment Ins.	\$87	\$280	\$12	\$130	\$160
Workers Comp.	\$3,905	\$4,410	\$3,429	\$1,760	\$1,900
Prof. Services	\$2,000	\$2,000	\$1,752	\$2,000	\$4,000
Uniform Expense	\$3,830	\$4,500	\$3,919	\$2,250	\$2,250
Gas	\$4,166	\$5,230	\$4,690	\$4,710	\$3,880
Tires	\$819	\$780	\$980	\$850	\$1,000
Vehicle R & M	\$5,768	\$7,000	\$6,470	\$5,660	\$7,460
Materials and Supplies	\$44,633	\$50,000	\$48,213	\$37,500	\$50,000
Materials and Supplies - AB	\$1,335	\$ -	\$817	\$ -	\$ -
Travel and Training	\$2,742	\$2,800	\$901	\$2,800	\$2,600
Telephone	\$954	\$1,000	\$1,330	\$1,300	\$1,300
Propane Gas	\$383	\$2,000	\$ -	\$1,000	\$1,000
Equipment R & M	\$1,093	\$3,000	\$354	\$750	\$3,000
Lease Parking	\$18,237	\$21,210	\$18,264	\$18,500	\$23,125
Other Contracted Service	\$24,724	\$25,000	\$29,160	\$25,000	\$25,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$1,300	\$1,330
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$650	\$740
Other Insurance Costs	\$742	\$830	\$848	\$1,320	\$1,340
Depreciation	\$22,697	\$ -	\$31,883	\$ -	\$ -
Dues / Memberships	\$655	\$1,000	\$1,265	\$1,000	\$1,000
Playground Maint.	\$4,959	\$5,000	\$4,084	\$ -	\$ -
Equipment	\$ -	\$9,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$5,000	\$ -
<b>Total</b>	<b>\$376,396</b>	<b>\$396,890</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$277,315</b>
<b>Purchasing</b>					
Regular Pay	\$109,101	\$114,460	\$113,506	\$116,130	\$118,000
Overtime Pay	\$42	\$800	\$214	\$800	\$500
FICA	\$8,189	\$8,820	\$8,452	\$8,950	\$9,100
Retirement Expense	\$9,437	\$9,060	\$11,282	\$10,590	\$12,200
401K	\$5,456	\$5,770	\$5,674	\$5,850	\$5,925
Hospital Expense	\$21,134	\$22,200	\$35,040	\$31,530	\$33,500
Life Insurance	\$345	\$290	\$341	\$300	\$310
Dental Insurance	\$1,143	\$1,050	\$1,068	\$1,100	\$1,150
Health Reimburse - REG	\$5,118	\$4,840	\$4,131	\$5,860	\$5,800
Unemployment Ins.	\$61	\$180	\$10	\$190	\$210
Workers Comp.	\$2,544	\$2,870	\$2,232	\$2,460	\$2,500

Prof. Services	\$ -	\$ -	\$102	\$ -	\$ -
Uniform Expense	\$1,965	\$2,100	\$1,864	\$2,100	\$2,100
Gas	\$51	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$9,182	\$13,000	\$7,774	\$13,000	\$13,000
Travel and Training	\$1,751	\$2,200	\$600	\$2,200	\$2,400
Telephone	\$2,373	\$2,380	\$2,409	\$2,380	\$2,550
Electricity	\$11,125	\$12,420	\$12,317	\$12,000	\$12,000
Propane Gas	\$10,162	\$12,000	\$12,247	\$12,500	\$12,500
Water	\$253	\$450	\$267	\$400	\$400
Sewer	\$279	\$500	\$312	\$500	\$500
Commercial Dumpster Fee	\$1,555	\$1,600	\$1,696	\$1,700	\$1,700
Building R & M	\$4,126	\$4,750	\$2,907	\$4,700	\$4,500
Equipment R & M	\$2,007	\$9,000	\$6,332	\$8,000	\$7,500
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Other Insurance Costs	\$106	\$240	\$242	\$380	\$380
Depreciation	\$29,239	\$ -	\$29,239	\$ -	\$ -
Dues / Memberships	\$185	\$450	\$548	\$450	\$450
<b>Total</b>	<b>\$239,129</b>	<b>\$233,750</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$251,535</b>
<b>Garage</b>					
Regular Pay	\$83,375	\$106,580	\$100,232	\$119,440	\$126,000
Overtime Pay	\$1,090	\$2,000	\$1,149	\$2,000	\$2,000
Temporary and PT	\$2,961	\$ -	\$ -	\$ -	\$ -
FICA	\$6,384	\$8,300	\$7,347	\$9,290	\$9,850
Retirement Expense	\$7,111	\$8,540	\$11,253	\$10,990	\$13,400
401K	\$4,222	\$5,440	\$5,003	\$6,080	\$6,875
Hospital Expense	\$16,238	\$31,650	\$13,516	\$28,300	\$29,800
Retired Employee Ins.	\$(1)	\$5,610	\$2,671	\$ -	\$ -
Life Insurance	\$220	\$270	\$266	\$300	\$320
Dental Insurance	\$664	\$870	\$356	\$1,100	\$1,150
Health Reimburse - REG	\$3,943	\$6,900	\$2,830	\$5,260	\$5,160
Health Reimburse - RET	\$644	\$1,220	\$ -	\$ -	\$ -
Unemployment Ins.	\$49	\$170	\$9	\$190	\$200
Workers Comp.	\$2,014	\$2,710	\$2,107	\$2,550	\$2,650
Prof. Services	\$ -	\$ -	\$2,762	\$ -	\$ -
Uniform Expense	\$1,596	\$1,800	\$1,313	\$2,100	\$2,500
Oil	\$6,058	\$4,000	\$3,356	\$5,000	\$8,000
Gas	\$177,199	\$222,500	\$202,167	\$231,000	\$225,000
Tires	\$41,353	\$40,000	\$50,333	\$50,000	\$54,955
Materials and Supplies	\$123,799	\$120,000	\$151,872	\$130,000	\$149,420
Travel and Training	\$320	\$2,000	\$75	\$2,000	\$2,000
Telephone	\$285	\$900	\$1,741	\$2,000	\$2,000

Propane Gas	\$38,063	\$47,400	\$26,315	\$40,200	\$47,220
Equipment R & M	\$9,023	\$10,000	\$7,554	\$10,000	\$22,000
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Depreciation	\$15,333	\$ -	\$14,827	\$ -	\$ -
Dues / Memberships	\$ -	\$600	\$ -	\$ 600	\$600
Equipment	\$ -	\$42,500	\$(1,370)	\$ -	\$14,700
Internal Service Costs	\$5,322	\$6,650	\$6,270	\$7,000	\$7,970
<b>Total</b>	<b>\$549,466</b>	<b>\$680,930</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$736,130</b>
<b>Grand Total</b>	<b>\$2,299,307</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,424,575</b>

## Capital Budget

Project	Request	Amount Funded
<b>General Fund</b>		
<b>Cemetery</b>		
Entrance Signage	\$8,000	\$ -
House Improvements	\$20,000	\$ -
Software Upgrade	\$25,000	\$ -
<b>Fire</b>		
Replace 1992 Tanker	\$ 325,000	\$ -
Replace 2001 SUV	\$40,000	\$ -
<b>Parks</b>		
All Abilities- Phase 2	\$175,000	\$ -
Amphitheater	\$150,000	\$ -
Cameras- Hazelwood Park/Armory	\$5,700	\$ -
Cameras- Rec Center	\$25,700	\$ -
Craven Street Playground	\$26,000	\$ -
Rebuild Tennis Courts	\$375,000	\$ -
Roof-Armory	\$40,000	\$ -
Spray Ground/Splash Pad	\$625,000	\$ -
Transfer to FY 21 - Restrooms Rec Park	\$90,000	\$90,000
<b>Planning</b>		
Vehicle	\$27,000	\$ -
<b>Police</b>		
Ballistic Vest Replacement	\$8,000	\$8,000
Body Cams	\$40,000	\$ -
SRT Room Expansion	\$80,000	\$ -
Tsunami Surveillance System	\$6,955	\$ -
Vehicles (4)	\$116,000	\$ -
<b>Powell Bill</b>		
One Ton Truck - Asphalt	\$60,000	\$ -
<b>Streets</b>		
Asphalt Hot Box	\$27,000	\$ -
Capital Slide Improvements	\$200,000	\$ -
Ditch Packers (2)	\$6,000	\$ -
Replace Dump Truck	\$135,000	\$ -
Sign Trailer	\$5,000	\$ -
<b>Total General Fund</b>	<b>\$2,641,355</b>	<b>\$98,000</b>
<b>Sewer Maintenance</b>		
Building at PW for equipment	\$25,000	\$ -
I&I	\$120,000	\$240,000

Manhole Rehab	\$30,000	\$30,000
Misc. Line Replacement	\$30,000	\$30,000
Tag Along Air compressor	\$25,000	\$ -
<b>Sewer Treatment</b>		
10" Secondary return pump and motor	\$75,000	\$75,000
Belt Press Panel	\$30,000	\$30,000
Chlorine Room Electric Rehab	\$15,000	\$15,000
Diesel Portable Air Compressor	\$30,000	\$30,000
Dorr Oliver Sludge Pump	\$18,000	\$18,000
John Deere Gator	\$22,000	\$ -
Lime Equipment Heat Electric Panel	\$35,000	\$35,000
Sampler	\$10,000	\$10,000
Sludge Dump Truck	\$180,000	\$ -
<b>Total Sewer Fund</b>	<b>\$645,000</b>	<b>\$513,000</b>
<b>Water Maintenance</b>		
Excavator	\$130,000	\$ -
Hydrant/Valve Replace	\$60,000	\$60,000
Misc Line Replacement	\$45,000	\$45,000
New Pumps Browning Branch	\$36,000	\$36,000
<b>Water Treatment</b>		
Electric Gates/CCTV	\$60,000	\$60,000
Misc. Plant Repairs	\$15,000	\$15,000
Re paint Big Cove backwash tanks	\$230,000	\$ -
Replace Filter waste Valves	\$60,000	\$60,000
Chestnut Walk Transfer FY 20	\$ -	\$229,000
<b>Total Water Fund</b>	<b>\$636,000</b>	<b>\$505,000</b>
<b>Electric</b>		
210 Apartment Complex	\$100,000	\$100,000
High Overhang mitigation 110 ft bucket	\$100,000	\$ -
N. Main/Walnut	\$ -	\$550,000
<b>Total Electric Fund</b>	<b>\$200,000</b>	<b>\$650,000</b>
<b>Garage</b>		
Fuel Island	\$13,000	\$14,700
<b>Asset Services</b>		
<b>Outside Facilities</b>		
Misc.	\$5,000	\$ -
<b>Public Facilities</b>		
Waynesville Rec. – Roof Repairs	\$70,000	\$70,000
<b>Total All Funds</b>	<b>\$4,210,355</b>	<b>\$1,850,700</b>

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## Debt Payments

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<b>Department</b>	<b>Description</b>	<b>Amount</b>
<b>Police</b>		
	(10) Vehicles and Equipment	\$78,900
<b>Fire</b>		
	(2) Fire Trucks	\$94,230
<b>Streets</b>		
	Garbage Truck/Power Broom	\$34,600
<b>Debt Service</b>		
	Fire Station #1 & Police Dept	\$392,700
<b>Water Maintenance</b>		
	Water Meters	\$16,500
	Eagles Nest	\$26,090
	Vehicles and Dump Trucks	\$79,000
	Water Lines	\$57,300
<b>Electric</b>		
	Substation	\$298,250
	Bucket Truck	\$31,250
<b>Public Facilities</b>		
	Public Services Improvement	\$108,900

<b>SPECIAL APPROPRIATIONS CONTRIBUTIONS</b>						
	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 21</b>
<b>IN-KIND SERVICES</b>					<b>Requested</b>	<b>APPRV'D</b>
<b>UTILITY ASSISTANCE</b>						
Folkmoot - Utilities	\$ -	\$ -	\$ -	\$ -	\$5,000	\$3,500
KARE, Inc.	\$ -	\$ -	\$ -	\$ -	\$2,000	\$1,500
Museum of NC Handicrafts/Shelton House	\$2,500	\$2,500	\$2,500	\$2,500	\$7,500	\$3,000
Open Door Kitchen	\$2,500	\$2,500	\$ -	\$ -	\$ -	\$ -
Pigeon Community MDC	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500	\$4,500
<b>CONTRIBUTIONS/PROGRAM FUNDING</b>						
30th Judicial District Domestic Violence	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
Alcohol Education			\$ -	\$ -		
American Red Cross	\$3,000	\$3,000	\$ -	\$ -	\$3,000	\$ -
Arc of Haywood County	\$4,500	\$4,000	\$4,000	\$4,000	\$4,000	\$2,500
Big Brothers Big Sisters	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$500
Big Brother Boards - Skate Camp	\$ -	\$ -	\$ -	\$ -	\$3,000	\$1,750
Disabled American Veterans	\$1,000	\$1,000	\$1,000	\$500	\$ -	\$500
Downtown Way Assoc - Events and Promotions	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$7,000
DWA-Christmas Parade	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$1,250
Folkmoot USA - annual festival support	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$3,750
Folkmoot USA - capital campaign	\$25,000	\$ -	\$ -	\$9,000	\$10,000	\$ -
HART - annual season support	\$5,000	\$4,000	\$4,000	\$3,500	\$5,000	\$2,000
HART - capital campaign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Arts Council	\$4,000	\$3,000	\$3,000	\$3,000	\$5,000	\$1,500
Haywood Co. Chamber of Commerce	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Haywood Co. Fairgrounds, Inc. - fair sponsorship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Fairgrounds, Inc. - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Meals on Wheels	\$3,000	\$3,000	\$3,000	\$3,000	\$6,000	\$1,500
Haywood County Toy Run	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Healthcare Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Haywood Pathways	\$ -	\$4,000	\$4,000	\$4,000	\$10,000	\$1,000
Historic Frog Level Merchant Association	\$4,500	\$4,000	\$5,000	\$ -	\$5,000	\$2,500
Historic Haywood Farmers Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KARE	\$4,500	\$4,500	\$4,500	\$4,500	\$10,000	\$3,000
MLK Breakfast	\$500	\$500	\$500	\$ -	\$1,000	\$500
Maple Leaf Adult Respite	\$ -	\$ -	\$ -	\$ -	\$5,000	\$ -
Mountain Mediation	\$2,500	\$2,000	\$2,000	\$2,000	\$6,000	\$1,000
Mountain Projects - Senior Resource Center	\$6,500	\$6,000	\$6,000	\$6,000	\$6,500	\$1,500
Mountain Projects - SHIP Program	\$2,500	\$2,000	\$2,000	\$2,000	\$2,500	\$750
Mountain Projects - Relocation - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects - Smoky Mtn Housing Partnership	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Museum of NC Handicrafts/Shelton House - capital request	\$4,000	\$3,000	\$4,000	\$4,000	\$5,000	\$1,500
REACH	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$6,000
Salvation Army	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000
Tuscola AFJROTC	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
United Way of Haywood County	\$500	\$500	\$500	\$500	\$500	\$500
Waynesville Civilian Police Volunteers	\$ -	\$ -	\$ -	\$5,000	\$5,000	\$2,500
Waynesville Historic Preservation Commission	\$ -	\$4,000	\$ -	\$4,000	\$8,000	\$3,000
Waynesville Public Art Commission	\$5,000	\$4,000	\$5,000	\$3,000	\$5,000	\$2,500
WOW - Women of Waynesville	\$ -	\$ -	\$ -	\$ -	\$3,000	\$ -
Undesignated-Future Usage	\$10,000	\$5,000	\$14,500	\$15,000	\$15,000	\$4,000
<b>CONTRIBUTIONS TOTAL</b>	<b>\$157,500</b>	<b>\$115,000</b>	<b>\$114,000</b>	<b>\$124,000</b>	<b>\$214,500</b>	<b>\$72,000</b>
<b>CONTRIBUTIONS BY RECREATION</b>						
Mountaineer/Babe Ruth Little League	\$1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects-Elderly Nutrition	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>RECREATION TOTAL</b>	<b>\$3,500</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>CONTRIBUTIONS BY STREET DEPT.</b>						
Commission for a Clean County	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
Trash Bags, Signs Etc.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
<b>STREET DEPARTMENT TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,000</b>
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>\$163,000</b>	<b>\$119,000</b>	<b>\$118,000</b>	<b>\$128,000</b>	<b>\$218,500</b>	<b>\$75,000</b>

## Fee Schedule

### **Town of Waynesville 2020 - 2021 Fee Schedule - Proposed**

Effective July 1, 2020 - June 30, 2021

<b>GENERAL FUND</b>	
<b>Utility Accounts</b>	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$75.00 per occurrence
Fire Protection Charges (per month, per meter)	
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$3.20 per unit/\$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
<b>Miscellaneous</b>	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48"plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
<b>SANITATION &amp; SOLID WASTE COLLECTION (monthly fees)</b>	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<b><i>Dumpster Lease (requires Dumpster Collection Service)</i></b>	
4 yard	\$17.00

6 yard	\$20.00
8 yard	\$22.50
<b><i>Dumpster Collection Service (requires Dumpster Lease)</i></b>	
4 yard (1 weekly pickup)	\$66.51
6 yard (1 weekly pickup)	\$92.69
8 yard (1 weekly pickup)	\$118.85
6 yard (1 pickup every 2 weeks)	\$74.15
8 yard (1 pickup every 2 weeks)	\$92.69
Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$118.85 each. Monthly bill = \$260.20	

<b>CEMETERY</b>	
Call Out (weekends, holidays, outside normal operating hours)	\$200.00
<b><i>John Taylor and Shook Survey Sections</i></b>	
Traditional Burial Space	\$1,500.00
<b>(\$1,000 to perpetual care fund/\$500 to General Fund)</b>	
<b><i>Columbarium Area</i></b>	
Columbarium Niche	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund, includes partial engraving of door.)	
Opening/Closing of Columbarium Niche	\$200.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,000.00
(\$600 to perpetual care fund/\$200 to General Fund/ \$200 for flat granite stone)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
<b>POLICE DEPARTMENT</b>	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
<b>Parking Violations</b>	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00
Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00

Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	
<b>Business Licenses</b>	
Schedule B (State Regulated)	
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	
<b>PLANNING DEPARTMENT</b>	
<b>Planning &amp; Zoning Permits</b>	
All new development and redevelopment requires a Land Development (Zoning) Permit	No charge
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00
Temporary Use Permit other than mobile food vendors	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Land Disturbing Permit	\$25.00
Floodplain Development Permit	\$25.00
Operating without a Land Disturbance, Zoning or Occupancy Permit	\$200.00
<b>Minor Site Plan Review</b>	
Single family or duplex residence	\$25.00
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion up to 1,000 sq ft	\$100.00
Bed and Breakfast or Inns	\$100.00
<b>Major Site Plan Review</b>	
Multi-family residential	\$100.00 for up to 8 units and \$20/unit greater than 8
Non-residential development or expansion over 1,000 sq ft	\$200.00

Hotel/Motel	\$400.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
<b>Special Use Permits</b>	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
<b>Historic Preservation Commission</b>	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00
<b>Board of Adjustment</b>	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
<b>Text Amendment</b>	
	\$500.00
<b>Map Amendment (Rezoning)</b>	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
<b>Vested Right</b>	\$200.00
<b>Sign Permits</b>	\$4.00 per sq. ft. - \$40 min.
<b>Voluntary Annexation</b>	\$200.00

<b>Inspections</b>	
<b>New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)</b>	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00

<b>Single Family Alterations</b>	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
<b>Deck Permit</b>	
Up to 36 sq. ft	No charge
Larger than 36 sq. ft.	\$25.00 + \$.20 per sq. ft.
Covered Deck larger than 36 sq. ft.	\$25.00 + \$.25 per sq. ft.
<b>Manufactured Homes</b>	
Single wide	\$150.00
Double wide	\$250.00
Triple wide	\$300.00
(Deck permit required over 35 sq. ft. of deck)	
<b>Accessory Building (does not include trades)</b>	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
<b>Miscellaneous Residential &amp; Commercial</b>	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$75.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
<b>Other Permits and Fees</b>	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00

Occupancy use inspection	\$50.00
Plan Review - Commercial	\$.05 per sq ft
Special Events Permit	\$50.00
Tent Inspection	\$50.00
Additional / Re-Inspection (each) after first fail	\$50.00
Pre-permit inspection (walk through commercial)	\$50.00
<b>Commercial Building</b>	
	\$.50/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT							
Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$20.00	\$87.00	\$161.00	\$79.00	\$195.00	\$376.00	\$726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$11.00	\$47.00	\$80.00	\$65.00	\$156.00	\$297.00	\$568.00
Individual Adult (18 - 59 yrs)	\$8.00	\$37.00	\$59.00	\$52.00	\$116.00	\$218.00	\$409.00
Individual Child (5 - 11 yrs)	\$4.00	\$19.00	\$24.00	\$34.00	\$64.00	\$112.00	\$198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$24.00	\$34.00	\$39.00	\$76.00	\$139.00	\$251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children ( 0 - 4 yrs)				\$1.00			
<p><b>Corporate Membership Rate</b> (available to businesses with five (5) or more employees as members)            If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.</p>							
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**		N/A		\$64.00	\$156.00	\$301.00	\$576.00
(Additional family members are \$10.40 per month)							
Family of 2**		N/A		\$52.00	\$124.00	\$237.00	\$449.00
Individual Adult (18 - 59 yrs)		N/A		\$42.00	\$84.00	\$173.00	\$320.00
Individual Youth (12 - 17 yrs)		N/A		\$31.00	\$62.00	\$110.00	\$193.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							

Individual Spectator (5-99 yrs)	\$2.00	
Children ( 0 - 4 yrs)		FREE
<b>Memberships (Regular and Corporate)</b>		
<p>1 Month memberships expire one month from date of purchase.  1 and 3 Month memberships must be paid in full.  Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full <b>or pay 1 month in full then can go back to regular payments.</b></p>		
<b>Admission Passes</b>		
<p>Daily, 6 Visit and 12 Visit passes are not considered memberships.  12 visit passes expire one calendar year from date of purchase.  6 visit passes expire 6 months from date of purchase.</p>		
<p><b>Family:</b> an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.</p>		

<b>Group Rate</b> (Daily visit for groups of 15 or more non-members. Available only with advance notice.)		
	Individual Adult (18 - 59 yrs)	\$7.00
	Individual Child (5 - 11 yrs)	\$3.00
	Individual Youth (12 - 17 yrs)	\$5.00
<b>Recreation Center Rental Rates</b>		
<b>Groups visiting pool (12 - 2 pm; 2 - 4 pm; 4 - 6 pm on Saturdays) (1 - 3 pm; 3 - 5 pm on Sundays)</b>		
	up to 20 participants	\$55.00
	21-30 participants	\$80.00
	31-40 participants	\$100.00
	41-50 participants	\$140.00
<b>Private Pool Parties on Saturdays &amp; Sundays (6 - 8 pm)</b>		
	Up to 50 participants	\$175.00
	51 - 75 participants	\$230.00
	76 - 100 participants	\$300.00
<b>Multi-purpose Rooms</b>		
	<i>*Rates are Based on Two Hour Minimum</i>	
	Kitchen	\$88.00
	1 Room	\$52.00

2 Rooms	\$120.00
Kitchen + 1 Room	\$135.00
Kitchen + 2 Rooms	\$200.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.	
<b>Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
Entire Gym	\$140.00
1/2 of the Gym	\$70.00
Volleyball Setup	No Charge
<b>Athletic Programs</b>	
<b>Softball Field Rental</b>	
All day	\$115.00
Night only	\$55.00
<b>Other Fees and Charges</b>	
Bleacher Rental (5 row, for 24 hours)	\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)	\$50.00
<b>Child Care</b>	
Members	No Charge
Non-Members	\$7.00 / hour
Rental of greenspace - no shelter	\$50.00 min or \$2.00 per person
<b>Old Armory</b>	
<b>Daily Admission</b>	
Current Recreation Center members	No Charge
Individuals ages 17 and under, 60 and above, special needs, or involved with a program at the Armory	No Charge
<b>Gymnasium (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$400 maximum for 24 hr period)	\$84.00
<b>Cafeteria (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$265 maximum for 24 hr period)	\$56.00
<b>Base Camp on the Go Festival Fees (2 hour minimum)</b>	
Up to 50 participants	\$100 per hour
51 to 100 participants	\$200 per hour
101 plus participants	\$250 per hour
Refundable damage deposit	\$250.00

<b>Water Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Water Rates</b>		
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (contract)	\$1.52/100 cf.	\$2.61/100 cf.
<b>Industrial Sales</b>	\$1.58/100 cf.	\$2.74/100 cf.
<b>Retail Sales</b> (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.77/100 cf.	\$3.15/100 cf.
<b>Irrigation Only Meter</b>	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.66/100 cf.	\$3.91/100 cf.
<b>Pump Fee</b> (per pump)	\$7.17	\$11.20
<b>Sales From Fire Hydrant</b>		\$.02331/gallon
<b>Illegal Hydrant Connection/Use</b>		\$75.00
<b>Barber's Orchard Water System</b>		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
<b>Maggie Valley Sanitary District (Rate effective 8-1-20)</b>		
0 - 10,000 gallons		\$2,791.20
All over 10,000 gallons (per 1,000 gal.)		\$11.41/1,000 gal.
<b>Fire Line Connection (monthly)</b>	<b>Inside</b>	<b>Outside</b>
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	<b>Inside</b>	<b>Outside</b>
<b>Deposits</b> (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
<b>Reconnection Fee</b>		\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>		\$100.00
<b>Tampering Fee</b>		

First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
<b>Meter Testing Fee</b> (reimbursable if beyond 2.5% off)		\$75.00
<b>Meter Relocation Fee</b>		\$200.00 plus cost of specialized equipment, if nec
<b>Water Tap</b>		
Residential (5/8" x 3/4")		\$1,250.00
Special (3/4" x 3/4")		\$1,375.00
1"		\$1,562.00
1 1/2"		\$2,125.00
2"		\$3,125.00
Greater than 2"		\$1,300 + Costs
<b>Water Capacity Fees - effective July 1, 2018</b>		
Per gallon per day		\$2.62 (\$100,000 maximum for residential)
<p>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report".</p> <p>*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</p>		
<b>Sewer Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Sewer Rates</b> (Based on water consumption unless separately metered)		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (Industrial, min. 5,000 gpd)	\$2.201/100 cf.	\$3.7485/100 cf.
<b>Industrial Waste Surcharges</b>		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
<b>Retail Sales</b> (Residential and Commercial)		
	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$21.44	\$38.74
>275 cubic foot	\$2.83/100 cf.	\$5.17/100 cf.

<b>Flat Rate</b>		
	Full Time Resident	\$59.43
	Part Time Resident	\$38.72
<b>Connection Fee</b>		
		\$25.00
<b>After Hours Connection Fee</b>		
		\$75.00
<b>Industrial User Permits</b>		
	<b>Inside</b>	<b>Outside</b>
	Annual Fee	\$1,000.00 \$2,000.00
	Application Fee	\$200.00 \$400.00
<b>Hauled Wastewater</b>		
	Septic Tank (domestic only)	\$0.0282/gallon \$40.74 minimum
	Industrial Waste (non-domestic)	\$0.0282/gallon \$81.84 minimum
	Industrial Waste (out of county)	\$0.05704/gallon \$122.96 minimum
All unit prices are applied to tanker capacity without regard to fill percentage		
<b>Grease Blockage</b>		\$207.83/minimum on callout
<b>Sewer Tap</b>		
	4"	\$1,250.00
	6" and larger	\$1,562.00
<b>Sewer Capacity Fee - effective July 1, 2018</b>		
	Per Gallon per Day	\$3.05
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p>		

*It is the policy of the Town of Waynesville to establish a schedule of “System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March 2018 and titled “Cost-Justified Water and Wastewater System Development Fees Report”. \*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)*

**Electric Fund (Proposed Rates effective 08-01-2020)**

**Electric Rates**

Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. **All rates are effective August 1, 2020.**

All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, except for electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.

Residential & Commercial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.

<b>Late Payment Penalty</b> (applied to any arrears balance)	1.0% per month
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**Residential**

Base Charge	\$13.86
All kWh(s)	\$0.11233/kWh

**Residential-Solar**

Base Charge	\$38.22
All kWh(s)	\$0.06552/kWh

**Commercial, Single Phase (No Demand)**

Base Charge	\$13.86
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh

**Commercial, Three Phase (No Demand)**

Base Charge	\$21.36
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh

**Demand Accounts**

Demand meters are placed on all commercial accounts with an actual or anticipated 12-month average consumption of at least 5,000 kWh per month.

Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.

**Three Phase**

Base Charge	\$15.90
Usage	\$0.077915/kWh

**Single Phase**

Base Charge	\$13.86
Usage	\$0.077915/kWh

In addition to the kilowatt hours charges, peak metered demand is billed at \$6.77 per kilowatt of peak demand per month.

**Industrial Accounts**

Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.

Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.

**Three Phase**

Base Charge	\$15.90
Usage	\$0.057265/kWh

In addition to the kilowatt hours charges, peak metered demand is billed at \$15.17 per kilowatt of peak demand per month.

**Renewable Energy and Efficiency Portfolio Standards (REPS)**

In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.

Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00

**Deposits (tenant-occupied accounts only)**

Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
<p>Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.</p> <p>Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.</p>	
<b>Area Lighting Fixture</b>	
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.08
Sodium Vapor, 400w/50,000 lumen Flood	\$28.08
Metal Halide, 400w/40,000 lumen Flood	\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$9.99
<b>Special Area Lighting Pole</b>	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00
<b>Underground service for area lighting</b>	
Monthly	\$3.62
Or a one-time charge	\$181.00
<b>Underground Service for New Homes (Up to 4/0 wire)</b>	
0 - 100 feet of wire from pole to house	\$200.00
All wire over 100 feet	\$2.00/ft.
<b>Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)</b>	
Opening and Closing of Ditch	\$70.00/hr
All wire	\$2.00/ft.
<b>3 Phase Underground Service</b>	
4/0 wire	\$2.00/ft.
350 mcm	\$2.50/ft.
500 mcm	\$3.95/ft.
Opening and Closing of Ditch (if have existing overhead service)	\$70.00/hr

If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.	
<b>Reconnection Fee</b>	\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>	\$100.00
<b>Broken Seal on Electric Meter</b>	\$50.00
<b>Tampering Fee</b>	
First offense	\$200.00
Second offense (or if service is disconnected)	\$500.00
Third offense (meter will be removed)	Full cost of tap and connection fee
<b>Meter Testing Fee (reimbursable if beyond 2.5% off)</b>	\$75.00
<b>Meter Relocation Fee</b>	\$200.00 plus cost of specialized equipment

**ORDINANCE NO. O-09-20**

**BUDGET ORDINANCE 2020-2021**

**SECTION I:** The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$15,619,530	\$15,619,530
Water Fund	3,629,310	3,629,310
Sewer Fund	3,510,465	3,510,465
Electric Fund	<u>10,091,715</u>	<u>10,091,715</u>
<b>TOTAL BUDGET</b>	<b>\$32,851,020</b>	<b>\$32,851,020</b>

**SECTION II:** That for the said fiscal year there is hereby appropriated out of the General Fund the following:

<u>GENERAL FUND - 10</u>	<u>CODE</u>	<u>AMOUNT</u>
Governing Board	4110-0000	\$ 42,490
Administration	4120-0000	323,380
Finance	4130-0000	257,440
Police	4310-0000	5,089,325
Fire & Emergency Responders	4340-0000	1,902,870
Streets and Sanitation	4510-0000	2,643,165
Powell Bill	4560-0000	511,500
Cemetery	4740-0000	240,790
Planning, Code Enforcement & Inspections	4910-0000	868,550
Special Appropriations	6000-0000	263,750
Parks & Recreation	6120-0000	3,028,570
Recreation - Special Projects	6125-0000	55,000
Loan Payments Public Facilities	9100-0000	<u>392,700</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$15,619,530</u></b>

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing General Fund Appropriations:

<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes	3000	\$5,954,110
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	41,000
Motor Vehicle Rental Tax	3000	27,700
Motor Vehicle Taxes	3000-3350	100,000
1 cent County Sales Tax	3200	1,095,150
2 half cents Local Sales Tax	3200	1,113,000
Additional ½ cent Sales Tax (Hold Harmless)	3200	576,000
CATV Gross Receipts Tax	3200	109,500
Utilities Franchise Tax	3300	836,400
Wine and Beer	3300	45,600
Court Costs and Fees	3300	2,250
Powell Bill & 80% Reimbursement	3350	286,960
Grants/Restricted Revenues	3350	283,200
Interest Earned	3350-3850	50,000
Building Permits and Fees	3500	132,850
Reconnect Fees	3500	75,000
Late Fees	3500	25,000
Fire Protection	3600	375,000
Cemetery Revenues	3600	26,100
Recreation Department Revenues	3600	713,200
Police Contract Services	3600	120,000
Garbage Sanitation Fees	3600	774,000
Donations	3800	45,000
Miscellaneous Income	3800	79,150
Sale of Fixed Assets and Materials	3350-3800	10,000
Operating Transfer from Other Funds	3900	1,275,600
A B C Revenues	3900	131,400
Fund Balance Appropriated	3900	1,319,860
<b>TOTAL ESTIMATED REVENUES</b>		<b><u>\$15,619,530</u></b>

**SECTION IV:** That for said fiscal year there is hereby appropriated out of the Water Fund the following:

<u>WATER FUND - 61</u>	<u>CODE</u>	<u>AMOUNT</u>
Water Maintenance	7121	\$1,903,730
Water Treatment	7122	1,240,090
Charges by General Fund & Bad Debt	7125	<u>485,490</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$3,629,310</u></b>

**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,345,500
Taps and Connections	3700	35,000
Capacity Fees	3700	25,000
Miscellaneous	3800	1,000
Contributed Capital	3800	000
Interest Earned	3850	15,000
Fund Balance Appropriated /(Add)	3900	<u>207,810</u>

TOTAL ESTIMATED REVENUES: \$3,629,310

**SECTION VI:** That for said fiscal year there is hereby appropriated out of Sewer Fund the following:

<u>SEWER FUND - 62</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$1,054,565
Treatment and Operations	7122	2,018,320
Charges by General Fund & Bad Debts	7125	<u>437,580</u>

TOTAL APPROPRIATIONS: \$3,510,465

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,266,100
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	25,000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	00
Interest Earned	3850	14,000
Fund Balance Appropriated	3900	<u>182,465</u>

TOTAL ESTIMATED APPROPRIATED: \$3,510,465

**SECTION VIII:** That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

<u>ELECTRIC FUND - 63</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$2,088,985
Purchased Power	7123	5,863,500
Charges by General Fund & Bad Debts	7125	863,630
Transfers to General Fund	9800	<u>1,275,600</u>
<b>TOTAL APPROPRIATIONS:</b>		<b><u>\$10,091,715</u></b>

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 9,158,900
Security Lights	3700	51,200
Street Lights	3700	129,250
Sales Tax Collected	3700	460,000
REPS Charges	3700	52,800
Electric Pole Rents	3700	14,000
Miscellaneous Revenue/Sale of Fixed Assets	3800	5,000
Interest Earned	3850	14,040
Fund Balance Appropriated	3900	<u>206,525</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<b><u>\$10,091,715</u></b>

**SECTION X:** Tax Rate Established

An Ad Valorem tax rate of 49.57 cents per \$100 evaluation on real and personal property billed by the town of \$1,210,786,275 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$93,073,844 as of January 1, 2020 with an estimated rate of collection of 95.89 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 99.99 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$51,079,230 as of January 1, 2020, with an estimated rate of collection of 97.82 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Rates effective for the fiscal year beginning July 1, 2020 are contained in the accompanying Town of Waynesville 2020-2021 Fee Schedule.

**SECTION XII:** It is the policy of the Town of Waynesville to establish a schedule of “System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled “Cost-Justified Water and Wastewater System Development Fees Report”.

The fees are established as follows:

Water System Development Fees:	\$2.62 GPD* (Gallons Per Day) <i>With a \$100,000 Cap on residential</i>
Sewer System Development Fees	\$3.05 GPD*

\*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (*Authority NCGS 130A-315; 103A-317*)

**SECTION XIII:** Special Authorization

Budget Officer

- A. The Budget Officer may transfer amounts between objects of expenditure within a department without limitations.
- B. The Budget Officer may make interfund loans as deemed necessary.

**SECTION XIV:** Restrictions - Budget Officer

- A. The transfer of monies between funds, except as noted in this document, shall be accomplished by Board authorization only.
- B. The utilization of any reserve or contingency appropriation shall be accomplished only with Board authorization.

**SECTION XV:** Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2020-2021 fiscal year.

The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this 23rd day of June, 2020.

TOWN OF WAYNESVILLE:

ATTEST:

\_\_\_\_\_  
Gary Caldwell, Mayor

\_\_\_\_\_  
Eddie Ward, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William E Cannon Jr, Town Attorney

RESOLUTION NO. R-02-20

Resolution on Financial Operating Plan for Two Internal Service Funds

WHEREAS, the Board of Aldermen of the Town of Waynesville, wishes to establish a financial operating plan for two Internal Service Funds.

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2020-21 year for two Internal Service Funds as follows:

Asset Services Management:

Estimated Revenues:

Charges to User Departments \$ 1,688,445

Total Estimated Revenues \$ 1,688,445

Appropriations:

Public Services Administration \$ 440,360

Public Facilities-Inside 719,235

Public Facilities-Outside 277,315

Purchasing Operations 251,535

Total Asset Services Management \$ 1,688,445

Garage Operations:

Estimated Revenues:

Charges to User Departments \$ 725,770

Other Revenue 10,000

Investment Income 360

Total Estimated Revenues \$ 736,130

Appropriations:

Operations \$ 736,130

Adopted this 23rd day of June 2020.

TOWN OF WAYNESVILLE

\_\_\_\_\_  
Gary Caldwell

Mayor

ATTEST:

\_\_\_\_\_  
Eddie Ward  
Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William E Cannon Jr  
Town Attorney



# BUDGET MESSAGE

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## 2020-2021

June 23, 2020

The Honorable Mayor and Members of the Board of Aldermen  
Town of Waynesville

Dear Mayor and Board Members:

In accordance with the provisions of the North Carolina General Statutes, your staff presents the proposed Municipal Operating and Capital Budget for Fiscal Year 2020-21.

In Fiscal Year 2020-21 the budget team has had to revise the original financial plans for the upcoming fiscal year and adjust the Town's finances to reflect a rapid downturn in revenues. The "Shelter in Place" policy and closing of non-essential businesses has severely damaged Waynesville's economy. Based on advice from NC League of Municipalities (NCLM) and attempting to adjust for additional losses to our tourist-based economy, we are projecting that revenues will experience a decrease from the previous year. This reduction in revenue could be equivocal to what the Town experienced during the FY 2008-2009. Waynesville has a fund balance of approximately \$5.8 million which is available for appropriation. Given this limited amount of available savings the budget team has had to cut all but essential spending.

The budget that we recommend is cut to the point that we would need to resort to employee layoffs in order to reduce it further. The presented budget assumes a 3% loss in overall revenue and a 7% loss in annualized sales tax revenue compared to the 2019-2020 budget. After stripping the budget of all but necessary spending, we must still resort to an appropriation of \$735,910 net of current year transfers and a total fund balance appropriation of \$1,450,910. Given the state of Haywood County's economy we do not recommend any tax or fee adjustments within the General Fund. A 10% increase in sewer rates required to fund the first year of debt service for the plant renovation and the inflow/infiltration program and a 3% increase in water rates are recommended. A 5% electric rate increase is also recommended. If economic indicators and assumed trends do not meet expectations within the first half of fiscal year 2021, we will be forced to look at revenue increases (taxes or fees) or staff reductions.

The largest increases in expenditures comes from a 3% health insurance and a mandatory 1.2% increase in employer retirement contributions. Due to the loss of revenue a higher amount of General Fund Balance will be appropriated. Career Track is funded at 1.5%. This equals roughly \$175,000 across all Funds. We also recommend the Town fund its recently modified longevity program and the Christmas bonuses. These benefits amount to \$173,000. We are not recommending any capital spending or increases in General Fund staffing.

We recommend limited capital spending in the Water, Sewer and Electric Funds. The largest capital project is an inflow/infiltration program amounting to \$300,000. NC DENR is holding approval of the Town's grant/loan until we demonstrate significant progress in reducing infiltration and inflow in the wastewater collection system. We have conducted smoke-testing and are in the process of specifically locating sources of inflow/infiltration. In order to keep the project on schedule, we must speed-up the decade long process of locating and correcting ground and storm water intrusion into our sewer system.

The true and total impact of this unexpected and dramatic downturn in our local economy is impossible to predict at this point. We are depending on advice from economists at the NCLM and discussions with regional finance directors. Our goal is to continue with current levels of service while keeping the Town's savings above the minimum standard. Our current fund balance represents 41.78% of last year's expenditures. The statewide average for Electricities of our size retains an average of 45%. After we appropriate \$735,910 in 2020-21, that percentage will drop below 30%. If we appropriate the same or close to same amount in 2021-22, we will very likely receive a letter from the State ordering Waynesville to increase its revenues to restore its fund balance to average levels in the 2022-23 budget year.

Our Winter retreat will be critical. By then, we will have collected most of our ad valorem taxes, received the Christmas allocation of sales tax and posted utility revenue that will have been withheld by customers during the Governor's Order. We will have a better idea of the depth of the downturn in our local economy, its impact on the budget, and a sense of the length of the recession.

If we return to a healthier economic picture, we hope to finalize our pay and classification study and recommend that the Board fund the study's most critical recommendations. If the recession lingers, we will need to discuss increases in taxes and fees in the next 2021-22 budget year.

## Budget Outline

The Town Board serves as the Board of Directors of a Town that operates six separate businesses. The Finance Department keeps a separate set of books for each fund. We charge one fund for services delivered by another fund to ensure that we have a true account of their activities. For FY 20-21 we recommend a total for all funds of \$31,480,740 net of current year transfers, a flat budget over 2019-20, and \$33,017,020 including current year transfers.

General Fund	\$ 15,750,580
Water Fund	\$ 3,644,830
Sewer Fund	\$ 3,523,815
Electric Fund	\$ <u>10,097,795</u>
Total	\$ 33,017,020

Asset Management Fund	\$ 1,698,570
Garage Fund	\$ <u>738,235</u>
Total	\$ 2,436,805

## Personnel

The largest General Fund expense for local governments is personnel. Over seventy percent of the General Fund Budget funds the Town's staff. General Fund employees spend most of their workdays performing services for citizens. The face-to-face nature of their work requires that the Town attract, train and retain a workforce that understands their jobs and provides service in a professional and personable manner. This is especially difficult to carry out in our area due to the high cost of living and low unemployment rate. The Board wisely supports an employee benefit program that rivals any local government in North Carolina. The challenge for the Town is to continue funding competitive salaries and benefits when the cost of living is rising faster than the Town's tax base.

In the upcoming year we are faced with two mandated costs that increase our personnel costs considerably, employee health insurance and an increase in NC Local Government Retirement contributions. The proposal that is before you include a 3% increase in employee health insurance premiums and a 1.2% increase in NCLGRS. In the General Fund alone the cost of retirement and health care adds \$109,000 to the General Fund. We recommend that a long vacant position in the Public Services Department be transferred to the Fire Department to be used as a Fire Inspector. The Town has fallen behind in its inspection program. We need a full-time position to carry out this State mandated program. This will be budgeted for half a year.

We recommend funding a 1.5% Career Track. We also recommend that the staff receive a Christmas and Longevity Bonus.

## **Insurance**

The Town's medical loss ratio (premiums versus claims paid) decreased from a high of 147% in February 2019 to 76% in February 2020. BCBS requested a 12% increase in rates for the upcoming year. Through our broker, we negotiated with BCBS and were able to reduce their request to a 3% increase. This amounts to a town wide increase of \$207,000 in premiums for 2020-21. We will continue to offer a \$500 out of pocket deductible per employee and \$1,000 for family plans. The Town will continue to provide a \$4,500 health savings account to its employees and dependents.

## **Rates and Fees**

The proposal is balanced with a tax rate of \$.4957 per \$100 valuation. The combined collection rate is predicted to be 96.23%. One penny on the tax rate is estimated to yield \$116,510. Waynesville's tax base (real property, personal property and motor vehicle) is estimated to be \$1,210,786,275, an increase of \$12.04 million dollars compared to 2019-20 estimated actual. The growth in tax base is 1% higher than last year's estimate.

The assessed value of the Downtown Tax Service District is estimated to be \$51,079,230. We recommend continuing the current tax rate of \$.20 per \$100 valuation for FY2020-21. The rate is estimated to raise \$99,930 for the Downtown Service District at a collection rate of 97.82%. One penny on the tax rate is estimated to equal \$4,996.

## **Capacity Use Fees**

The Town adopted a new schedule of "capacity use fees" in FY 2018-19 based on a study mandated by the General Assembly (HB 436). We have reviewed our capital needs and weighed them against the Town's need to keep its cost of service affordable and do not recommend an increase for the 2020-21 fiscal year. As the Town moves into its renovation of the waste treatment plant and major outfall lines the staff will recalculate the Capacity Use Fees for sewer treatment to reflect the new debt that will be repaid over the next 20-40 years. Capacity Use is based on the premise that users of a waste treatment system purchase their portion of the plant's six-million-gallon capacity. The fees are based on a table of projected sewer use adopted by the Board. The fees that the Town Board adopted are below the "upper limit" of fees the Study indicates could be charged. The Capacity Use Fee Schedule that we recommend represent a "single fee system". In-Town and Out-of-Town Capacity Use Fees are the same.

## **General Fund**

We recommend a General Fund Budget of \$15,750,580 including current year transfers, and \$14,940,580 net of current year transfers, a 1.4% decrease from the previous year. The Budget Team does not recommend an increase in Ad Valorem Taxes for FY 2020-21. We recommend

continuation of a \$15 Vehicle Fee. \$5 of that Fee will be targeted at funding the Police Department and \$10 will be used to fund Street Maintenance. The Vehicle Fee generates the equivalent of 1 cent on the Ad Valorem Tax Rate. The majority of the decrease in General Fund revenues are losses incurred in the Town's Sales Tax revenue. We anticipate that Sales Tax Revenue will decrease by approximately \$205,090 over the 2019-20 budgeted allotment.

As noted previously, the largest increase in General Fund expenditures are found in the Town's insurance line item and a mandated increase in retirement contributions. In order to reduce the budget to the full extent possible we have reduced the General Fund Operating budget to minimal levels along with a 91% decrease in Capital funding in the General Fund. Some departments may see specific line item decreases of more than 3-5%. We recommend that the Board reduce the Special Appropriations by 35% (\$40,000) from last year. We do not recommend any vehicles or equipment be purchased by the General Fund in order to appropriate as little General Fund Balance as possible.

### **Water Fund**

We recommend a budget of \$3,644,830 with current year transfers, and \$3,401,970 net of current year transfers for the Water Fund. We recommend a rate increase of 3% for the upcoming year; this results in a \$0.68 per month increase in the average bill. Capital projects equal \$105,000 for distribution line replacements and \$60,000 to install gates and cameras at the entrance to the Water Treatment Plant.

### **Sewer Fund**

The Town has experienced a continuous stream of violations of its "National Permit Discharge Elimination System" (NPDES) permit over the past twelve months. The majority are related to overflows along the outfall and at the plant. Our analysis of the wastewater system concludes that on an average day 51% of the plant's flow is generated by inflow and infiltration into our collection system. We have conducted smoke testing of many of our lines, especially in Hazelwood, and have discovered many areas where stormwater is entering the wastewater collection system. The storm sewer system at the intersection of Hazelwood and Georgia Avenue is cross connected so much of Hazelwood's stormwater is flowing directly into the sewer plant. The staff is following up the smoke testing by inspecting the lines with cameras.

We are developing a priority list of major cracks and breaks in the collection lines near creeks. We plan to repair as many of these large breaks as we can in the coming year. You will find a \$240,000 capital allotment and two \$30,000 allotments (\$300,000 total) to fund the repairs. NC DENR has let us know they will not approve further work toward renovating the wastewater treatment plant until the Town shows significant progress locating and repairing the collection system.

In order to fund the repairs to the collection system and create a revenue stream to finance the \$19,400,000 grant/loan offered by the State, we recommend a 10% increase in sewer fees. The

Town must demonstrate that it has a rate structure that will pay the first year of debt service to qualify to the State Revolving Loan that has been awarded the Town. We have a request of both NC DENR and the LGC that they increase the amortization schedule to 30 years. NC DENR grant staff state that they will consider the Town's request after they approve the final "engineering report" (ER). That report is contingent on the Town making significant progress in eliminating its inflow/infiltration.

A 10% increase in sewer rates for 2020-21 will result in a \$2.46 per month increase in the average bill for a Waynesville customer. As the Town moves into the full debt service cycle it will need to increase rates several times over the next four years.

### **Electric Fund**

The Town experienced a mild winter and the Electric Fund revenues reflect that weather pattern. A 5% rate increase is proposed to account for COVID-19 revenue loss and funding of large capital projects. We recommend a \$10,097,795 budget for the 2020-21 budget year. A 5% increase in electric rates for 2020-21 will result in a \$5.20 per month increase in the average bill for a Waynesville customer.

We recommend the Town Board fund the following capital items for the Electric Department:

\$550,000 N Main/Walnut Relocation  
\$100,000 for Bi-Lo complex project

### **Asset Management Fund**

The Asset Management Fund is an internal service fund that charges out its services to the operating departments. We propose a budget of \$1,698,570 which represents a (5.1%) increase from the previous year.

### **Garage Fund**

The Garage Fund is another internal service fund whose budget is determined by the percentage of vehicles allocated to the operating departments. We recommend a budget of \$738,235 for 2020-21, a (10.5%) increase including capital. The additional employee and scheduling system have reduced repair times and the division is operating with less backup.

### **Conclusion**

The proposal that is before you is a "maintenance of service" budget meant to carry the Town through the first year of a multi-year downturn in the economy. It represents a "decrease" in spending due to a rapid and drastic drop in Sales Tax Revenue. We recommend a \$1,450,910

appropriation from the Town's Fund Balance including current year transfers to permit the Town to continue its current level of service. By the Budget preparation next year, we should have a better idea of the extent and length of the downturn. The results of the revaluation and completion of some major capital projects should help us stabilize our finances though we do not foresee the Town's finances improving over 2018-19. The Town will retain approximately \$4,200,000 in unappropriated fund balance after \$1,450,910 is appropriated in 2020-21. We will have to reduce the size of the staff in coming years if the Town does not bounce back from this economic blow.

I wish to thank Finance Director Ben Turnmire and Assistant Town Manager Amie Owens for their work on the budget. Mr. Turnmire has brought several new formatting ideas to our budget and has worked diligently to find new and innovative ways to share information with the public. He has reduced the length of this budget document while increasing its readability. Ms. Owens has an eagle eye for savings and contract negotiation and has saved the Town hundreds of thousands of dollars over the past three years. I also wish to thank the all of the Departments for submitting operating budgets that were equal to or less than last year's requests. The staff of Waynesville is committed to providing a high level of service at a reasonable cost to its citizens.

We appreciate the time and consideration of the Board of Aldermen as they review the budget. We look forward to reviewing this budget with you and receiving your instruction.

Respectfully submitted:

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Amie Owens  
Assistant Town Manager

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Ben Turnmire  
Finance Director

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Rob Hites  
Town Manager

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## FY 2019 – 20 Budget Highlights

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### Governing Board

- Creation of Homelessness Task Force.
- 1.5% Career Track was funded.

### Administration

- Repairs and renovation of the Municipal Building continue. The project will be completed in early August.
- Maintained service levels despite healthcare and insurance costs increasing substantially.

### Finance

- Implementation of a new point of sale system. Credit Card implementation will be completed in early FY21.
- Successfully upgraded to Munis version 11.3.
- Submitted the FY2019 Audit on time and with no findings.
- Hired a fiscal analyst to increase operational support.
- Utility Billing upgrade will be complete in early FY21.

### Police

- Successful hiring of new Police Chief.
- Purchase of new K9.
- Maintained high level of service with substantial turnover.
- Continued successful response to the COVID-19 pandemic.

### Fire

- Various equipment additions.
- First Arriving software implementation.
- First Due software implementation.
- Continued implementation of the Hydraulic Modeling project.

### Parks

- Craven Street Park completion.
- Dectron unit install – will be completed early FY21.
- Kiwanis Playground Equipment upgrade.
- Completed various phases for CAPRA certification.

### Cemetery

- Update of the Cemetery Ordinance.
- Creation of Cemetery Committee.

### Water and Sewer Departments

- Big Cove and Chestnut Walk water tank rehabilitation.
- Continued progress on WWTP rehabilitation.
- Began camera and slip lining program.

**Electric**

- Relocation of N. Main Roundabout lines.
- Delivery and Install of Regulators.
- Installation of Squirrel Guards.

**Development Services**

- Draft Comprehensive Plan completed.
- Began implementation of Building Permit module.
- Processed record number of development/construction permits.

**Streets and Sanitation**

- Ordered new Garbage Truck – waiting delivery.
- Pavement Condition Study implementation.
- Paved 4,983 linear feet of streets.

## Budget Summary

### Operating Funds

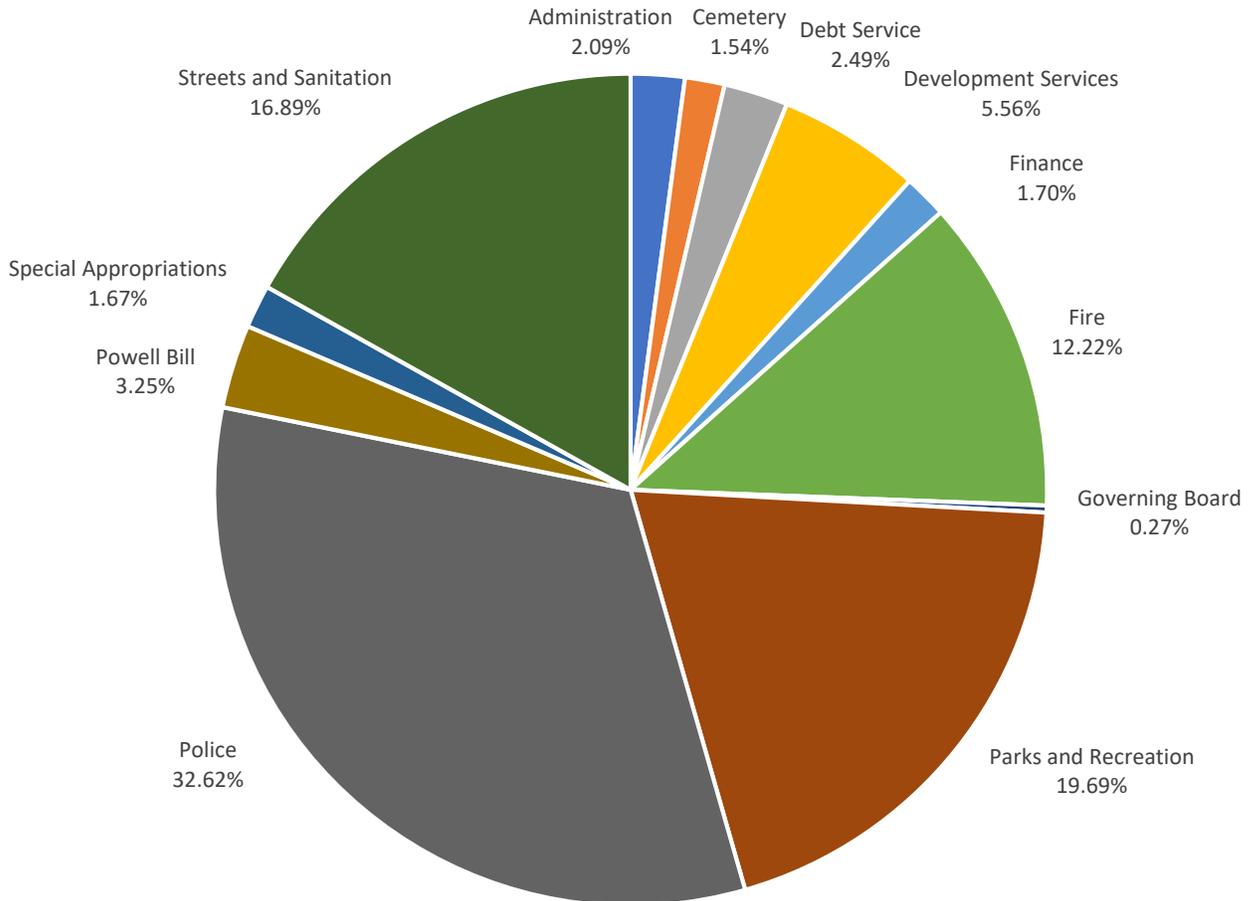
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
General Fund	\$15,249,290	\$14,858,809	\$15,000,295	\$15,750,580
Water Fund	\$3,944,850	\$3,277,874	\$3,376,685	\$3,644,830
Sewer Fund	\$3,301,840	\$2,915,178	\$3,126,568	\$3,523,815
Electric Fund	\$9,740,730	\$9,532,593	\$9,574,170	\$10,097,795
<b>Total</b>	<b>\$32,236,710</b>	<b>\$30,584,454</b>	<b>\$31,077,718</b>	<b>\$33,017,020</b>
<b>Expenditures</b>				
General Fund	\$15,249,290	\$13,957,832	\$15,230,090	\$15,750,580
Water Fund	\$3,944,850	\$3,215,663	\$3,665,105	\$3,644,830
Sewer Fund	\$3,301,840	\$2,966,922	\$3,150,435	\$3,523,815
Electric Fund	\$9,740,730	\$8,641,639	\$9,201,115	\$10,097,795
<b>Total</b>	<b>\$32,236,710</b>	<b>\$28,782,056</b>	<b>\$31,246,745</b>	<b>\$33,017,020</b>

### Internal Service Funds

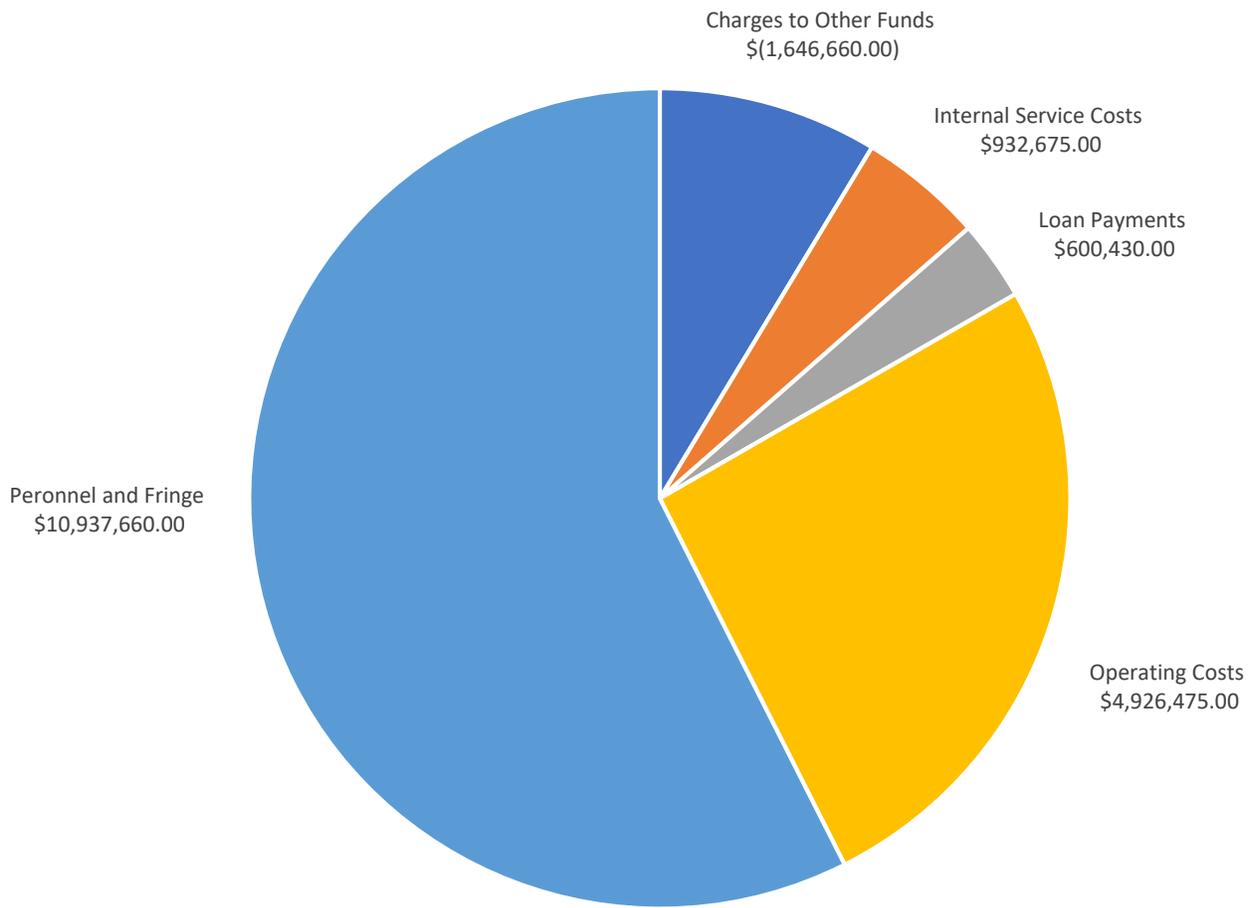
	2018-19 Budget	2018-19 Actual	2019-20 Estimate	2020-21 Budget
<b>Revenues</b>				
Asset Services	\$1,967,530	\$2,005,680	\$1,685,350	\$1,698,570
Garage	\$680,930	\$633,350	\$647,780	\$738,235
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,639,030</b>	<b>\$2,333,130</b>	<b>\$2,436,805</b>
<b>Expenditures</b>				
Asset Services	\$1,967,530	\$2,063,182	\$1,692,580	\$1,698,570
Garage	\$680,930	\$616,228	\$656,320	\$738,235
<b>Total</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,348,900</b>	<b>\$2,436,805</b>

## General Fund

Department	Amount	Percent of Total
Governing Board	\$42,490	0.27%
Administration	\$329,250	2.09%
Finance	\$267,110	1.70%
Police	\$5,138,275	32.62%
Fire	\$1,924,940	12.22%
Streets and Sanitation	\$2,660,815	16.89%
Powell Bill	\$511,500	3.25%
Cemetery	\$242,620	1.54%
Development Services	\$876,135	5.56%
Special Appropriations	\$263,750	1.67%
Parks and Recreation	\$3,100,995	19.69%
Debt Service	\$392,700	2.49%
<b>Total</b>	<b>\$15,750,580</b>	<b>100.00%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$10,937,660	69.44%
Operating Costs	\$4,926,475	31.28%
Loan Payments	\$600,430	3.81%
Charges to Other Funds	\$(1,646,660)	-10.45%
Internal Service Costs	\$932,675	5.92%
<b>Total</b>	<b>\$15,750,580</b>	<b>100.00%</b>



<b>General Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Taxes-Ad Valorem	(\$6,142,550)	(\$6,311,422)	(\$6,051,700)	(\$6,052,310)
Other Taxes and Licenses	(\$3,000,970)	(\$3,082,936)	(\$3,102,530)	(\$2,893,650)
Unrestricted Intergovernmental	(\$842,010)	(\$876,794)	(\$886,800)	(\$884,250)
Restricted Intergovernmental	(\$488,760)	(\$462,686)	(\$639,690)	(\$637,160)
Permits And Fees	(\$213,250)	(\$293,233)	(\$232,250)	(\$233,000)
Sales And Services	(\$2,061,610)	(\$2,034,797)	(\$2,027,500)	(\$2,008,300)
All Other Revenues	(\$128,940)	(\$153,098)	(\$130,890)	(\$134,000)
Investment Income	(\$34,210)	(\$80,545)	(\$58,850)	(\$50,000)
Other Financing Sources	(\$2,336,990)	(\$1,563,293)	(\$2,017,060)	(\$2,857,910)
<b>Total</b>	<b>(\$15,249,290)</b>	<b>(\$14,858,809)</b>	<b>(\$15,147,270)</b>	<b>(\$15,750,580)</b>

\*Note: Numbers in parentheses represent revenues or charges to other funds.

## Department Expenditures

Department Expenditures	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget
<b>Governing Board</b>				
PERSONNEL & FRINGE	\$91,324	\$97,801	\$115,270	\$115,400
OPERATING	\$37,850	\$48,161	\$56,340	\$56,630
ADMIN. AND FINANCE	(\$77,134)	(\$111,200)	(\$126,570)	(\$129,540)
<b>Total</b>	<b>\$52,040</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>				
PERSONNEL & FRINGE	\$416,553	\$434,695	\$463,640	\$531,630
OPERATING	\$207,695	\$240,090	\$242,960	\$422,230
ADMIN. AND FINANCE	(\$373,645)	(\$519,070)	(\$521,210)	(\$624,610)
<b>Total</b>	<b>\$250,603</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$329,250</b>
<b>Finance</b>				
PERSONNEL & FRINGE	\$606,707	\$646,680	\$845,610	\$834,460
OPERATING	\$249,204	\$216,223	\$229,880	\$325,160
ADMIN. AND FINANCE	(\$529,232)	(\$705,900)	(\$832,950)	(\$892,510)
<b>Total</b>	<b>\$326,679</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$267,110</b>
<b>Police</b>				
PERSONNEL & FRINGE	\$3,373,392	\$3,572,153	\$3,993,060	\$4,176,860
OPERATING	\$527,080	\$611,377	\$679,940	\$694,840
CAPITAL OUTLAY	\$255,568	\$288,422	\$80,000	\$8,000
ADMIN. AND FINANCE	\$312,876	\$333,520	\$233,070	\$258,575
<b>Total</b>	<b>\$4,468,916</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,138,275</b>
<b>Fire</b>				
PERSONNEL & FRINGE	\$1,234,343	\$1,233,404	\$1,436,160	\$1,444,130
OPERATING	\$220,703	\$263,497	\$301,720	\$383,920
CAPITAL OUTLAY	\$116,219	\$166,319	\$94,230	\$ -
ADMIN. AND FINANCE	\$119,201	\$124,130	\$90,210	\$96,890
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,924,940</b>
<b>Streets and Sanitation</b>				
PERSONNEL & FRINGE	\$1,216,410	\$1,144,424	\$1,453,610	\$1,419,320
OPERATING	\$821,950	\$867,562	\$896,000	\$954,615
CAPITAL OUTLAY	\$63,040	\$228,193	\$228,810	\$ -
ADMIN. AND FINANCE	\$336,792	\$334,460	\$292,750	\$286,880
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,660,815</b>
<b>Powell Bill</b>				
OPERATING & CAPITAL	\$562,722	\$483,247	\$505,000	\$511,500
<b>Total</b>	<b>\$562,722</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>

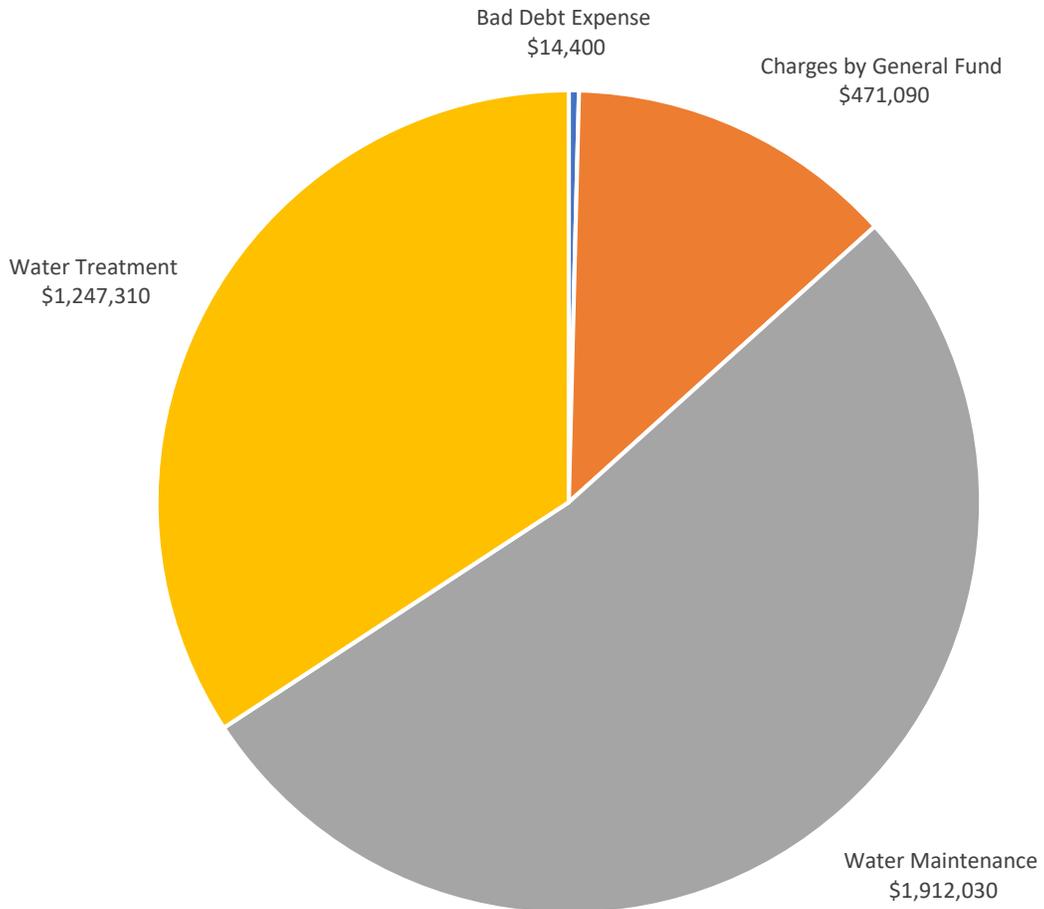
<b>Cemetery</b>				
PERSONNEL & FRINGE	\$133,971	\$117,938	\$151,470	\$172,410
OPERATING	\$26,280	\$30,599	\$54,220	\$48,340
CAPITAL OUTLAY	\$0.00	\$107,024	\$10,000	\$ -
ADMIN. AND FINANCE	\$19,474	\$21,850	\$20,590	\$21,870
<b>Total</b>	<b>\$179,725</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$242,620</b>
<b>Development Services</b>				
PERSONNEL & FRINGE	\$428,514	\$500,827	\$569,960	\$579,500
OPERATING	\$108,109	\$214,830	\$193,330	\$253,015
CAPITAL OUTLAY	\$0.00	\$52,163	\$0.00	\$ -
ADMIN. AND FINANCE	\$40,092	\$55,130	\$37,720	\$43,620
<b>Total</b>	<b>\$576,715</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$876,135</b>
<b>Special Appropriations</b>				
OPERATING	\$229,103	\$227,032	\$273,750	\$263,750
<b>Total</b>	<b>\$229,103</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks And Recreation</b>				
PERSONNEL & FRINGE	\$1,172,154	\$1,330,850	\$1,621,670	\$1,626,450
OPERATING	\$503,212	\$535,114	\$673,870	\$627,330
CAPITAL OUTLAY	\$510,450	\$216,570	\$266,850	\$720,000
ADMIN. AND FINANCE	\$168,162	\$157,060	\$125,110	\$127,215
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,100,995</b>
<b>Debt Service</b>				
CAPITAL OUTLAY	\$611,812	\$392,654	\$391,200	\$392,700
<b>Total</b>	<b>\$611,812</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>GRAND TOTAL</b>	<b>\$13,740,951</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,750,580</b>

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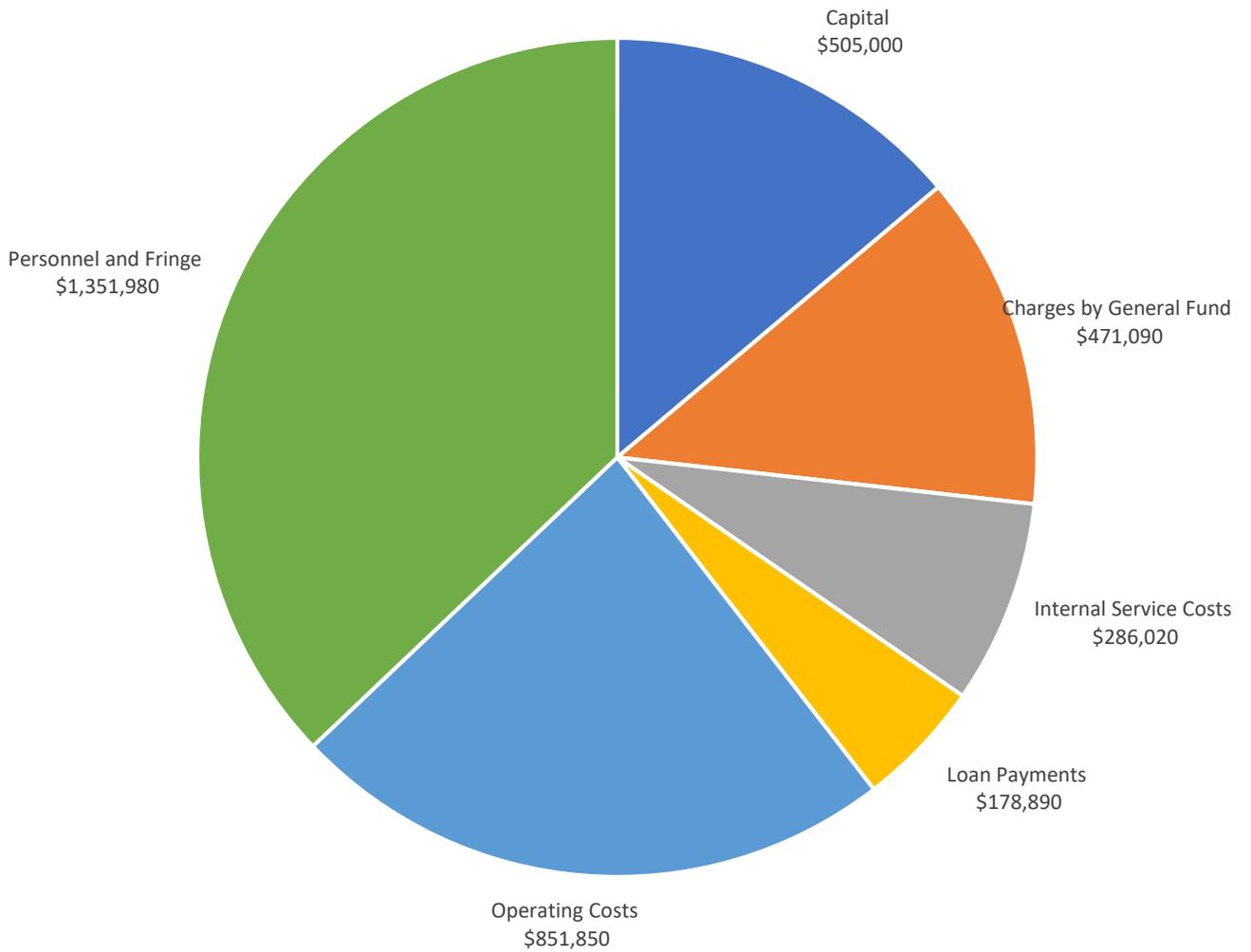
## Water Fund

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Department	Amount	Percent of Total
Water Maintenance	\$1,912,030	52.46%
Water Treatment	\$1,247,310	34.22%
Charges by General Fund	\$471,090	12.92%
Bad Debt Expense	\$14,400	0.40%
<b>Total</b>	<b>\$3,644,830</b>	<b>100%</b>



Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,351,980	37.09%
Operating Costs	\$851,850	23.37%
Loan Payments	\$178,890	4.91%
Capital	\$505,000	13.86%
Charges by General Fund	\$471,090	12.92%
Internal Service Costs	\$286,020	7.85%
<b>Total</b>	<b>\$3,644,830</b>	<b>100.00%</b>



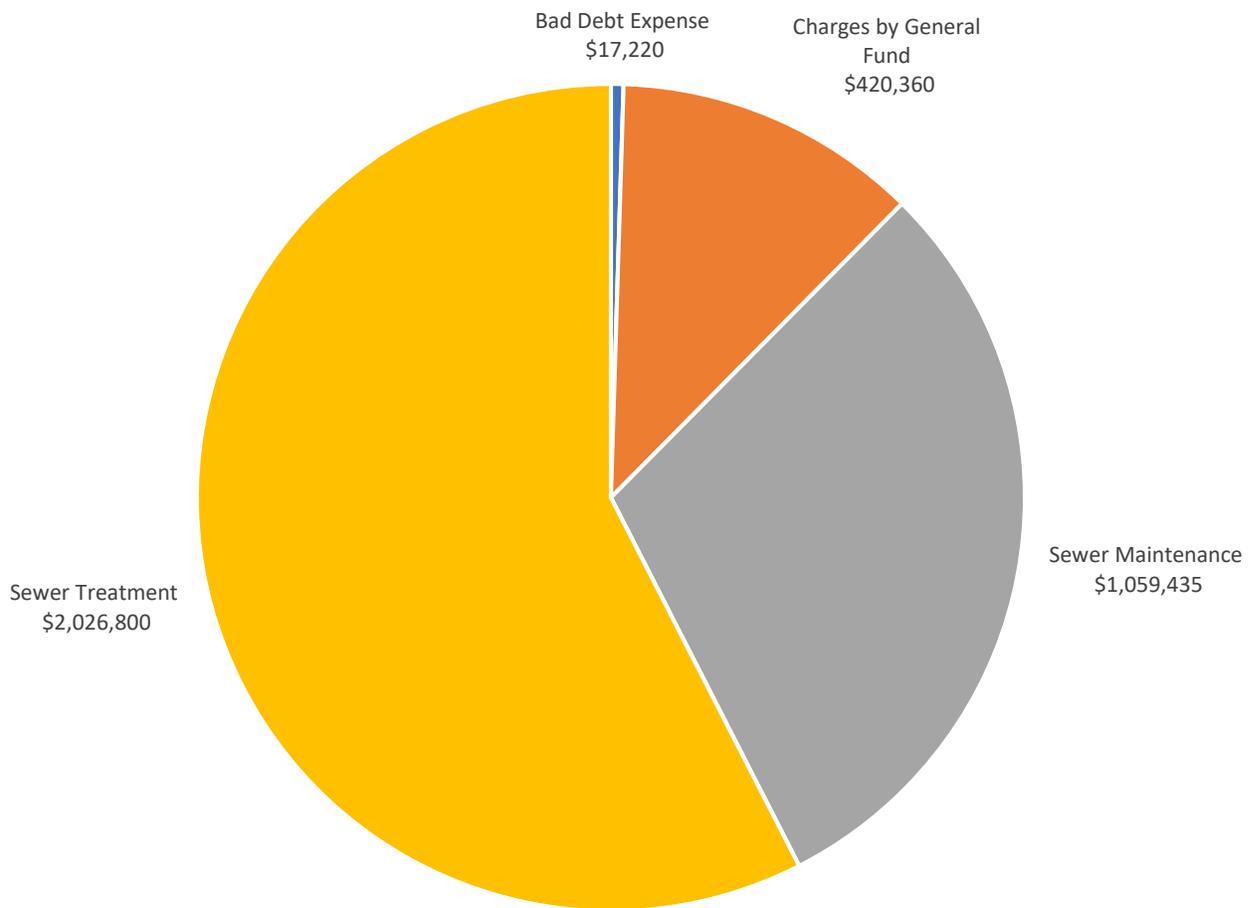
<b>Water Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$3,395,300)	(\$3,229,054)	(\$3,390,600)	(\$3,405,000)
All Other Revenue	(\$10,420)	(\$48,817)	(\$27,300)	(\$16,500)
Fund Balance Appropriation	(\$539,130)	(\$0.00)	\$69,240	(\$223,330)
<b>Total</b>	<b>(\$3,944,850)</b>	<b>(\$3,277,874)</b>	<b>(\$3,348,660)</b>	<b>(\$3,644,830)</b>

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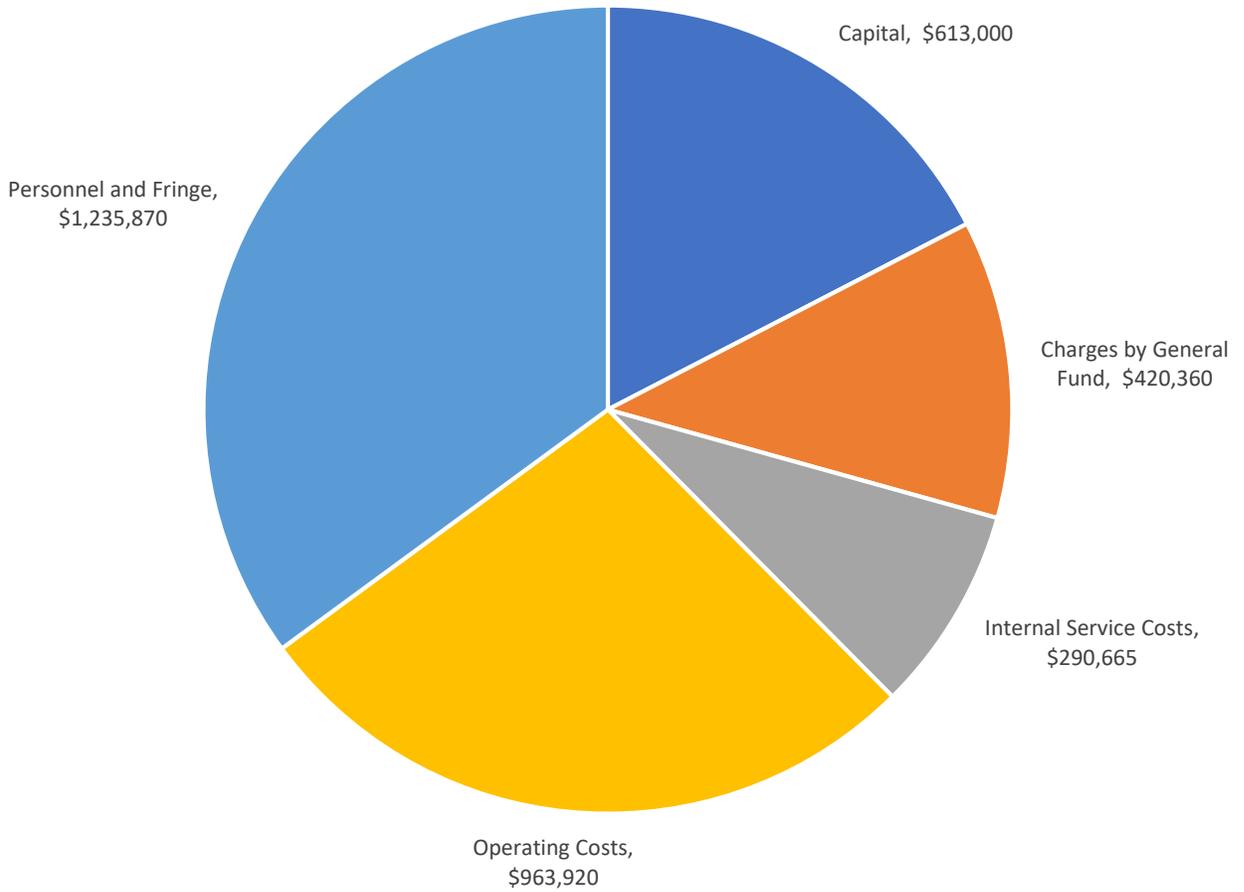
## Sewer Fund

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Department	Amount	Percent of Total
Sewer Maintenance	\$1,059,435	30.07%
Sewer Treatment	\$2,026,800	57.52%
Charges by General Fund	\$420,360	11.93%
Bad Debt Expense	\$17,220	0.49%
<b>Total</b>	<b>\$3,523,815</b>	<b>100%</b>



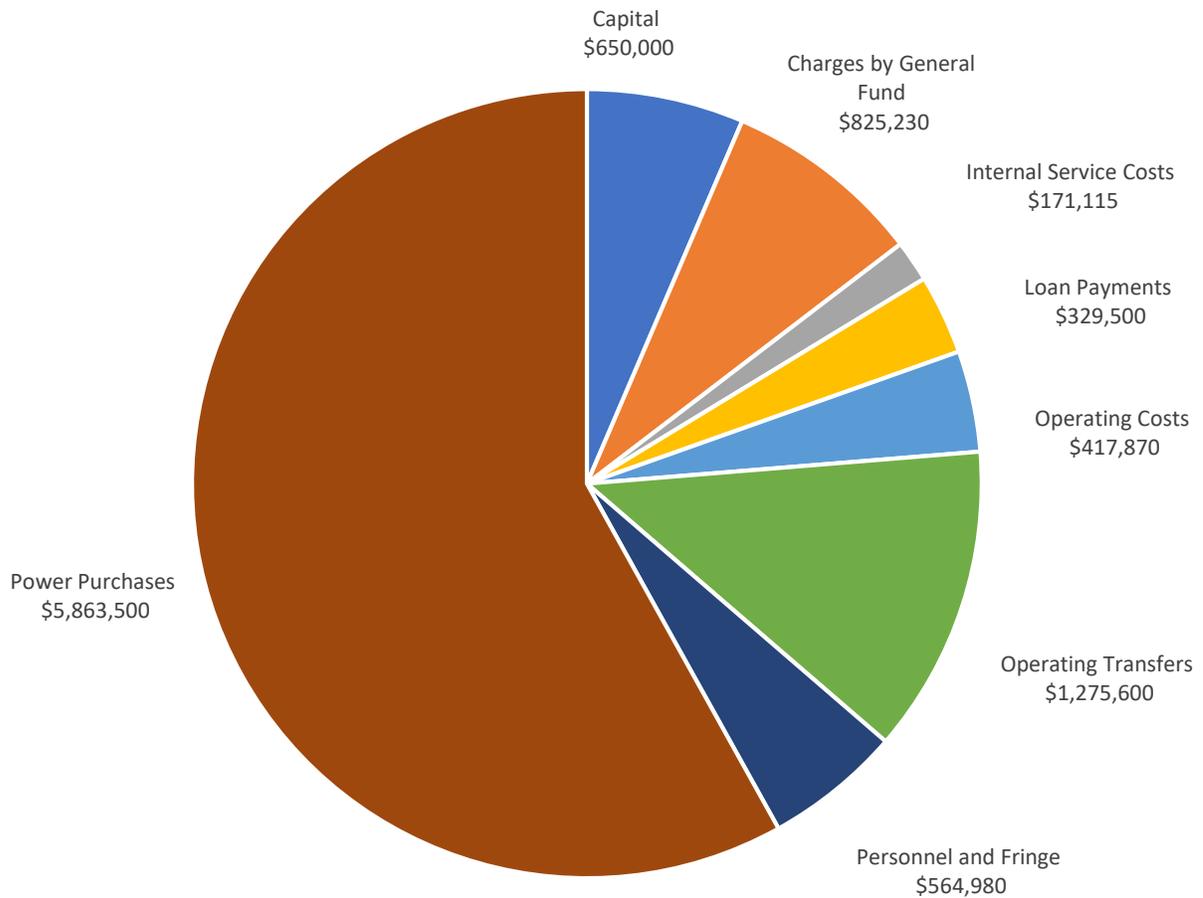
Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$1,235,870	35.07%
Operating Costs	\$963,920	27.35%
Capital	\$613,000	17.40%
Charges by General Fund	\$420,360	11.93%
Internal Service Costs	\$290,665	8.25%
<b>Total</b>	<b>\$3,523,815</b>	<b>100.00%</b>



<b>Sewer Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$2,793,300)	(\$2,853,156)	(\$3,192,400)	(\$3,313,600)
All Other Revenue	(\$10,520)	(\$62,022)	(\$23,660)	(\$14,400)
Fund Balance Appropriation	(\$498,020)	(\$0.00)	(\$137,250)	(\$195,815)
<b>Total</b>	<b>(\$3,301,840)</b>	<b>(\$2,915,178)</b>	<b>(\$3,353,310)</b>	<b>(\$3,523,815)</b>

## Electric Fund

Expenditure Type	Amount	Percent of Total
Personnel and Fringe	\$564,980	5.60%
Operating Costs	\$417,870	4.14%
Loan Payments	\$329,500	3.26%
Power Purchases	\$5,863,500	58.07%
Capital	\$650,000	6.44%
Charges by General Fund	\$825,230	8.17%
Operating Transfers	\$1,275,600	12.63%
Internal Service Costs	\$171,115	1.69%
<b>Total</b>	<b>\$10,097,795</b>	<b>100.00%</b>



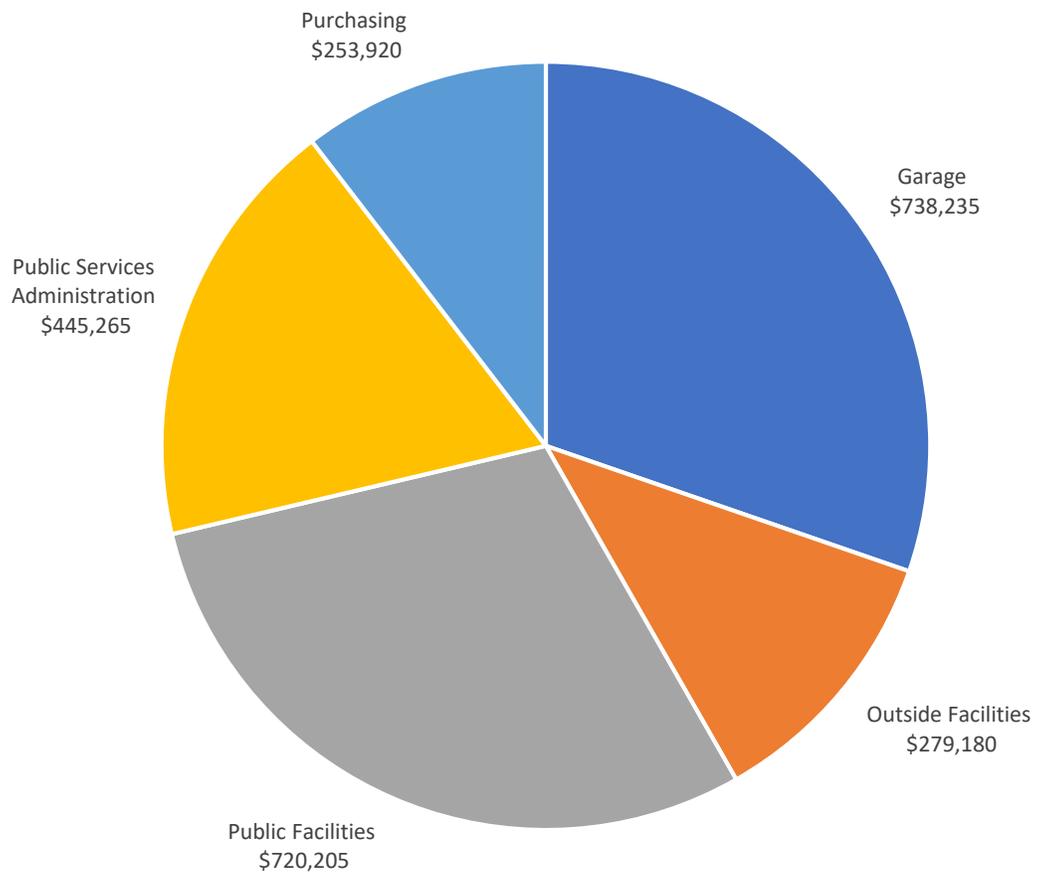
<b>Electric Fund Revenues</b>	<b>FY19 Budget</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
Customer Charges	(\$9,582,840)	(\$9,501,062)	(\$9,495,190)	(\$9,867,150)
All Other Revenue	(\$12,690)	(\$31,530)	(\$25,270)	(\$17,000)
Fund Balance Appropriation	(\$145,200)	(\$0.00)	(\$48,470)	(\$213,645)
<b>Total</b>	<b>(\$9,740,730)</b>	<b>(\$9,532,592)</b>	<b>(\$9,568,930)</b>	<b>(\$10,097,795)</b>

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## Internal Service Funds

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Department	Amount	Percent of Total
Public Services Administration	\$445,265	18.27%
Public Facilities	\$720,205	29.56%
Outside Facilities	\$279,180	11.46%
Purchasing	\$253,920	10.42%
Garage	\$738,235	30.30%
<b>Total</b>	<b>\$2,436,805</b>	<b>100.00%</b>



<b>Department Expenditures</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Budget</b>	<b>FY21 Budget</b>
<b>Public Services Admin.</b>				
PERSONNEL & FRINGE	\$366,548	\$395,605	\$400,570	\$403,675
OPERATING	\$34,428	\$33,708	\$43,160	\$41,590
<b>Total</b>	<b>\$400,976</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$445,265</b>
<b>Public Facilities</b>				
PERSONNEL & FRINGE	\$124,528	\$127,410	\$78,920	\$85,095
OPERATING	\$583,431	\$831,118	\$484,160	\$526,210
LOAN PAYMENTS	\$25,381	\$23,569	108,900	\$108,900
<b>Total</b>	<b>\$733,340</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$720,205</b>
<b>Outside Facilities</b>				
PERSONNEL & FRINGE	\$237,790	\$233,767	\$142,290	\$150,155
OPERATING	\$138,606	\$154,919	\$111,590	\$129,025
<b>Total</b>	<b>\$376,396</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$279,180</b>
<b>Purchasing</b>				
PERSONNEL & FRINGE	\$162,571	\$181,949	\$183,760	\$191,580
OPERATING	\$76,558	\$81,133	\$62,580	\$62,340
<b>Total</b>	<b>\$239,129</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$253,920</b>
<b>Garage</b>				
PERSONNEL & FRINGE	\$128,914	\$146,737	\$185,500	\$199,510
OPERATING	\$415,230	\$463,222	\$475,170	\$530,755
ADMIN. & FINANCE	\$5,322	\$6,270	\$7,000	\$7,970
<b>Total</b>	<b>\$549,466</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$738,235</b>
<b>GRAND TOTAL</b>	<b>\$2,299,307</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,436,805</b>

## Line Item Budgets – General Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>AD Valorem Taxes</b>					
AD Valorem Taxes	\$(5,265,198)	\$(5,388,050)	\$(5,585,653)	\$(5,389,810)	\$(5,431,680)
DWA Taxes	\$(101,332)	\$(111,060)	\$(104,347)	\$(113,930)	\$(112,430)
Motor Vehicle Tax	\$(436,503)	\$(435,440)	\$(455,604)	\$(444,460)	\$(410,000)
MV Rental Tax	\$(28,212)	\$(24,500)	\$(30,035)	\$(28,000)	\$(27,700)
Municipal Vehicle Tax	\$ -	\$(49,000)	\$(70,345)	\$(38,000)	\$(33,000)
MSD Vehicle TX	\$ -	\$ -	\$(56)	\$ -	\$ -
Ad Valorem Tax Refund	\$2,772	\$3,500	\$2,816	\$3,500	\$3,500
Abatements	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest	\$(40,774)	\$(38,000)	\$(66,061)	\$(39,000)	\$(39,000)
Advertising	\$(1,519)	\$(2,000)	\$(2,138)	\$(2,000)	\$(2,000)
<b>Total</b>	<b>\$(5,870,765)</b>	<b>\$(6,044,550)</b>	<b>\$(6,311,423)</b>	<b>\$(6,051,700)</b>	<b>\$(6,052,310)</b>
<b>Other Taxes</b>					
Sales Tax	\$(2,791,549)	\$(2,883,230)	\$(2,971,870)	\$(2,989,240)	\$(2,784,150)
Privilege Lic. & Cab. TV	\$(118,143)	\$(117,740)	\$(111,067)	\$(113,290)	\$(109,500)
<b>Total</b>	<b>\$(2,909,692)</b>	<b>\$(3,000,970)</b>	<b>\$(3,082,937)</b>	<b>\$(3,102,530)</b>	<b>\$(2,893,650)</b>
<b>Unrestrict. Intergov.</b>					
Beer and Wine Tax	\$(43,594)	\$(42,640)	\$(43,805)	\$(44,580)	\$(45,600)
Court Facilities Fees	\$(1,994)	\$(2,250)	\$(1,815)	\$(2,250)	\$(2,250)
Franchise Tax	\$(825,631)	\$(797,120)	\$(831,175)	\$(839,970)	\$(836,400)
<b>Total</b>	<b>\$(871,220)</b>	<b>\$(842,010)</b>	<b>\$(876,794)</b>	<b>\$(886,800)</b>	<b>\$(884,250)</b>
<b>Restricted Intergov.</b>					
Powell Bill Revenue	\$(360,301)	\$(333,530)	\$(333,714)	\$(329,230)	\$(286,960)
Federal MPO Funds	\$ -	\$ -	\$ -	\$ -	\$(57,600)
Vehicle Tax-Streets	\$ -	\$(98,000)	\$(35,120)	\$(76,000)	\$(67,000)
Solid Waste Disposal	\$(6,687)	\$(6,890)	\$(7,532)	\$(6,990)	\$(7,100)
Investment-Powell Bill	\$(2,694)	\$(960)	\$(3,955)	\$(920)	\$(1,000)
Other Police Grants	\$(1,621)	\$(59,000)	\$(648)	\$(59,000)	\$(59,000)
Badge Program Pol.	\$ -	\$ -	\$(1,123)	\$ -	\$ -
Unauth.-Sub.-Tax.	\$ -	\$(21,000)	\$ -	\$(21,000)	\$(21,000)
Misc. Grant	\$(161,891)	\$(67,380)	\$(80,594)	\$(146,550)	\$(137,500)
<b>Total</b>	<b>\$(533,194)</b>	<b>\$(586,760)</b>	<b>\$(462,686)</b>	<b>\$(639,690)</b>	<b>\$(637,160)</b>
<b>Permits &amp; Fees</b>					

Building Permits	\$(101,525)	\$(105,000)	\$(131,466)	\$(110,000)	\$(115,000)
Planning & Rezoning	\$(4,360)	\$(4,000)	\$(8,380)	\$(9,000)	\$(6,000)
Homeowners Recovery	\$152	\$400	\$37	\$400	\$400
Occupancy Use Fees	\$(3,925)	\$(3,000)	\$(4,100)	\$(3,500)	\$(3,250)
Compliance Penal.	\$ -	\$ -	\$(19,900)	\$ -	\$ -
ABC Inspection	\$(400)	\$ -	\$(1,000)	\$(700)	\$(700)
Sign Permits	\$(5,176)	\$ -	\$(9,972)	\$(8,000)	\$(7,000)
Fire Inspections	\$(225)	\$ -	\$(300)	\$(300)	\$(300)
Civil Penalties	\$ -	\$(1,500)	\$(226)	\$(1,000)	\$(1,000)
Clean Up & Demo.	\$(1,750)	\$ -	\$ -	\$ -	\$ -
Connect & Reconnect	\$(65,080)	\$(75,000)	\$(92,566)	\$(75,000)	\$(75,000)
Late Payment Penalties	\$(30,968)	\$(25,000)	\$(25,360)	\$(25,000)	\$(25,000)
Street Performer	\$(25)	\$(150)	\$ -	\$(150)	\$(150)
<b>Total</b>	<b>\$(213,282)</b>	<b>\$(213,250)</b>	<b>\$(293,233)</b>	<b>\$(232,250)</b>	<b>\$(233,000)</b>
<b>Sales and Service</b>					
Police Contract Svs.	\$(72,077)	\$(117,000)	\$(95,927)	\$(121,500)	\$(120,000)
Fire Protection	\$(347,440)	\$(330,000)	\$(359,735)	\$(347,400)	\$(375,000)
Comm. Sanitation	\$(277,484)	\$(277,880)	\$(281,055)	\$(270,000)	\$(275,000)
Res. Sanitation	\$(482,660)	\$(485,000)	\$(492,880)	\$(475,000)	\$(475,000)
Leased Dumpsters	\$(24,850)	\$(25,100)	\$(24,917)	\$(24,000)	\$(24,000)
Cemetery Lot Sales	\$(13,800)	\$(20,000)	\$(23,500)	\$(20,000)	\$(20,000)
Cemetery Call Out	\$(200)	\$(600)	\$(400)	\$(600)	\$(600)
Columbarium Sales	\$(2,400)	\$(2,000)	\$ -	\$(2,000)	\$(2,000)
Cremation Space	\$(1,400)	\$(1,200)	\$(2,000)	\$(2,000)	\$(1,500)
Cremation Open/Close	\$(1,200)	\$(1,000)	\$(2,800)	\$(2,000)	\$(2,000)
REC. Memberships	\$(383,547)	\$(405,900)	\$(368,558)	\$(390,000)	\$(355,000)
Daily Passes – REC.	\$(127,704)	\$(137,500)	\$(129,503)	\$(130,000)	\$(125,000)
Recreation Rental	\$(50,319)	\$(59,230)	\$(55,536)	\$(52,000)	\$(50,000)
Adult & Child Programs	\$(150,621)	\$(175,000)	\$(178,930)	\$(170,000)	\$(165,000)
Armory-Adult/Child	\$(10,672)	\$(10,000)	\$(12,866)	\$(12,500)	\$(10,000)
Armory Rental	\$(3,667)	\$(9,200)	\$(3,868)	\$(5,000)	\$(5,000)
Child Care	\$(30)	\$ -	\$(18)	\$ -	\$ -
REC. Commissions	\$(2,514)	\$(3,000)	\$(1,533)	\$(2,000)	\$(2,000)
REC- Resale-Vending	\$(1,041)	\$(2,000)	\$(771)	\$(1,500)	\$(1,200)
<b>Total</b>	<b>\$(1,953,628)</b>	<b>\$(2,061,610)</b>	<b>\$(2,034,797)</b>	<b>\$(2,027,500)</b>	<b>\$(2,008,300)</b>
<b>All Other Revenues</b>					
Donations-Police	\$(2,277)	\$ -	\$(3,165)	\$ -	\$ -
Memorial – Cont.	\$ -	\$(20,000)	\$ -	\$(20,000)	\$(20,000)
Public Art Donations	\$(8,067)	\$(20,000)	\$(1,473)	\$(20,000)	\$(20,000)
TOW Public Art	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)	\$(5,000)
Historic Preservation	\$(2,045)	\$ -	\$ -	\$ -	\$ -
Misc. Revenue	\$(5,576)	\$(7,000)	\$(7,212)	\$(7,000)	\$(7,000)

Rents	\$(67,742)	\$(67,740)	\$(68,895)	\$(68,890)	\$(68,800)
Sale of Materials	\$(27,273)	\$(7,000)	\$(64,717)	\$(7,000)	\$(10,000)
Parking Tickets	\$(140)	\$(100)	\$ -	\$(100)	\$(100)
Noise Violations	\$ -	\$(100)	\$ -	\$(100)	\$(100)
Cash Over (Short)	\$226	\$ -	\$548	\$ -	\$ -
Bad Check Charges	\$(4,350)	\$(2,000)	\$(3,184)	\$(2,800)	\$(3,000)
Investment Income	\$(33,610)	\$(34,210)	\$(80,546)	\$(58,850)	\$(50,000)
ABC Distribution	\$(99,606)	\$(121,650)	\$(187,694)	\$(129,750)	\$(131,400)
Transfer Water Fund	\$(120,800)	\$(131,430)	\$ -	\$ -	\$ -
Transfer Sewer Fund	\$(93,210)	\$(100,350)	\$ -	\$ -	\$ -
Transfer Elec Fund	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)	\$(1,275,600)
Transfer Cem. Fund	\$ -	\$ -	\$(100,000)	\$ -	\$ -
Proceeds Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Bal. Powell Bill	\$ -	\$(104,780)	\$ -	\$(88,720)	\$ -
Fund Bal Appropriated	\$ -	\$(603,180)	\$ -	\$(522,990)	\$(1,450,910)
<b>Total</b>	<b>\$(1,745,070)</b>	<b>\$(2,500,140)</b>	<b>\$(1,796,938)</b>	<b>\$(2,206,800)</b>	<b>\$(3,071,910)</b>
<b>Grand Total</b>	<b>\$(14,096,851)</b>	<b>\$(15,249,290)</b>	<b>\$(14,858,808)</b>	<b>\$(15,147,270)</b>	<b>\$(15,750,580)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Governing Board</b>					
Regular Pay	\$42,925	\$44,220	\$44,213	\$46,170	\$47,300
FICA	\$2,804	\$3,380	\$2,625	\$3,500	\$3,700
Hospital Expense	\$34,009	\$35,710	\$40,830	\$52,700	\$52,000
Life Insurance	\$404	\$120	\$401	\$240	\$350
Dental Insurance	\$1,905	\$1,740	\$1,962	\$1,830	\$1,950
Health Reimburse - REG	\$8,226	\$7,790	\$6,904	\$9,790	\$9,000
Health Reimburse - RET	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Ins.	\$24	\$70	\$4	\$70	\$100
Workers Comp.	\$1,025	\$1,110	\$863	\$970	\$1,000
Prof. Services	\$880	\$17,500	\$18,751	\$17,500	\$15,000
Materials And Supplies	\$4,823	\$3,000	\$712	\$1,000	\$4,000
Travel And Training	\$1,985	\$3,000	\$235	\$ 1,500	\$1,500
Telephone	\$81	\$100	\$ 7	\$100	\$100
Equipment R/M	\$ -	\$ -	\$ -	\$ -	\$ -
Election Services	\$ -	\$ -	\$ -	\$15,000	\$ -
Property and Liab. Ins.	\$2,764	\$2,830	\$2,769	\$ 3,240	\$3,320
Other Insurance Costs	\$6,534	\$7,300	\$5,728	\$ -	\$ -
Dues / Memberships	\$20,765	\$23,500	\$19,960	\$18,000	\$24,000
Charges to other funds	\$(87,864)	\$(104,030)	\$(121,590)	\$(135,090)	\$(129,540)
Internal Service Costs	\$10,729	\$10,010	\$10,390	\$8,520	\$8,710
<b>Total</b>	<b>\$52,022</b>	<b>\$57,350</b>	<b>\$34,762</b>	<b>\$45,040</b>	<b>\$42,490</b>
<b>Administration</b>					
Regular Pay	\$284,951	\$292,020	\$295,788	\$299,340	\$316,000
Overtime Pay	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary and PT	\$3,470	\$10,000	\$36	\$2,000	\$2,000
FICA	\$21,017	\$23,090	\$21,724	\$23,000	\$24,400
Retirement Expense	\$21,680	\$22,930	\$23,167	\$27,090	\$32,350
401K	\$14,291	\$14,610	\$14,794	\$14,970	\$15,900
Hospital Expense	\$33,992	\$35,700	\$37,418	\$45,470	\$52,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance Expense	\$603	\$740	\$569	\$1,560	\$1,570
Dental Insurance	\$1,618	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$8,226	\$7,780	\$6,310	\$8,450	\$9,090
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Health and Wellness	\$12,889	\$25,000	\$20,942	\$25,000	\$25,750
Unemployment Ins.	\$161	\$480	\$25	\$480	\$500
Workers Comp.	\$7,024	\$7,550	\$5,871	\$6,330	\$6,400
Legal Fees	\$26,840	\$32,000	\$47,520	\$45,000	\$45,000

Deductibles & Med. Fees	\$41,418	\$30,000	\$43,391	\$35,000	\$35,000
Prof. Services	\$20,041	\$25,000	\$15,221	\$20,000	\$75,000
Gas	\$376	\$450	\$440	\$630	\$530
Tires	\$69	\$70	\$90	\$110	\$100
Vehicle R & M	\$513	\$620	\$576	\$750	\$1,000
Materials and Supplies	\$10,242	\$20,000	\$9,070	\$10,000	\$10,000
Travel and Training	\$5,551	\$20,000	\$6,719	\$10,000	\$10,000
Telephone	\$5,680	\$5,400	\$4,403	\$5,400	\$5,400
Postage	\$45,094	\$60,000	\$44,057	\$60,000	\$60,000
Equipment R & M	\$11,406	\$20,000	\$18,478	\$20,000	\$20,000
Other Advertising	\$8,015	\$10,000	\$12,956	\$9,000	\$9,000
Legal Notice	\$3,303	\$3,000	\$5,369	\$6,500	\$6,500
Equipment Rentals	\$1,260	\$2,000	\$1,310	\$2,000	\$2,000
Other Contractual Service	\$50	\$ -	\$106	\$ -	\$115,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Dues / Memberships	\$1,341	\$5,000	\$3,974	\$5,000	\$5,000
Miscellaneous	\$8,026	\$10,000	\$7,879	\$10,000	\$12,000
Loan Payments	\$14,456	\$14,460	\$14,456	\$ -	\$ -
Charges to other funds	\$(423,055)	\$(485,720)	\$(567,750)	\$(556,210)	\$(624,610)
Internal Service Costs	\$49,409	\$46,930	\$48,680	\$35,000	\$41,930
<b>Total</b>	<b>\$250,603</b>	<b>\$271,470</b>	<b>\$155,715</b>	<b>\$185,390</b>	<b>\$329,250</b>
<b>Finance</b>					
Regular Pay	\$417,304	\$470,760	\$441,153	\$497,040	\$494,000
Overtime Pay	\$11,531	\$10,300	\$19,121	\$11,000	\$6,500
Temporary & PT	\$ -	\$ -	\$11,210	\$50,000	\$10,000
FICA	\$32,043	\$36,790	\$35,003	\$42,600	\$39,150
Retirement Expense	\$32,483	\$37,770	\$33,478	\$45,980	\$52,200
401K	\$21,426	\$24,060	\$21,201	\$25,400	\$25,520
Hospital Expense	\$61,339	\$82,600	\$54,801	\$122,790	\$140,500
Retired Employee Ins.	\$ -	\$5,610	\$6,493	\$7,150	\$21,050
Life Insurance	\$1,139	\$1,220	\$1,089	\$2,590	\$2,590
Dental Insurance	\$3,713	\$3,830	\$3,379	\$4,400	\$4,550
Health Reimburse - REG	\$14,861	\$19,230	\$9,253	\$22,810	\$24,320
Health Reimburse - RET	\$ -	\$1,220	\$1,104	\$1,330	\$1,280
Unemployment Ins.	\$239	\$ 750	\$40	\$800	\$800
Workers Comp.	\$10,628	\$12,030	\$9,355	\$11,720	\$12,000
Accounting	\$49,981	\$51,000	\$51,390	\$54,000	\$54,000
County Tax Collection	\$15,530	\$17,450	\$17,401	\$17,450	\$17,800
Prof. Services	\$6,581	\$10,600	\$10,666	\$10,700	\$10,700
Uniform Expense	\$2,520	\$2,000	\$2,125	\$3,000	\$3,000
Gas	\$4,436	\$5,010	\$4,950	\$5,100	\$4,250

Tires	\$878	\$770	\$960	\$890	\$800
Vehicle R & M	\$6,180	\$6,920	\$6,400	\$6,010	\$8,160
Materials And Supplies	\$16,456	\$22,800	\$16,882	\$22,000	\$24,000
Travel And Training	\$1,884	\$4,000	\$2,284	\$3,500	\$4,500
Telephone	\$2,275	\$2,400	\$2,358	\$2,400	\$5,700
Equipment R & M	\$75,209	\$74,950	\$78,536	\$79,100	\$117,000
Other Advertising	\$2,780	\$3,090	\$3,744	\$3,090	\$3,800
Property and Liab. Ins.	\$6,070	\$6,210	\$6,081	\$7,130	\$7,300
Vehicle Insurance	\$926	\$1,250	\$1,243	\$650	\$740
Bonds	\$1,170	\$1,230	\$1,608	\$1,760	\$1,500
Dues / Memberships	\$1,272	\$1,300	\$1,351	\$1,300	\$800
Bad Debt Expense	\$7,494	\$1,500	\$8,245	\$1,800	\$4,000
Vehicles	\$ -	\$ -	\$ -	\$10,000	\$ -
Equipment	\$47,562	\$ -	\$ -	\$ -	\$ -
Charges to other funds	\$(594,957)	\$(631,540)	\$(768,800)	\$(886,120)	\$(892,510)
Internal Service Costs	\$65,725	\$60,580	\$62,900	\$53,170	\$57,110
<b>Total</b>	<b>\$326,679</b>	<b>\$347,690</b>	<b>\$157,003</b>	<b>\$242,540</b>	<b>\$267,110</b>
<b>Police</b>					
Regular Pay	\$2,033,348	\$2,173,140	\$2,132,739	\$2,221,290	\$2,315,900
Overtime Pay	\$117,688	\$135,000	\$114,378	\$135,000	\$125,000
Temporary and PT	\$ 79,192	\$100,000	\$125,790	\$100,000	\$105,000
Separation Pay	\$73,913	\$89,110	\$81,920	\$91,930	\$105,000
Police Contract Service	\$ -	\$15,000	\$ -	\$15,000	\$ -
FICA	\$167,503	\$192,170	\$178,038	\$196,050	\$203,500
Retirement Expense	\$178,463	\$201,380	\$191,965	\$235,590	\$277,600
401K	\$106,019	\$119,930	\$110,674	\$122,320	\$127,300
Hospital Expense	\$391,238	\$453,750	\$431,554	\$591,770	\$637,000
Retired Employee Ins.	\$35,591	\$49,070	\$45,278	\$64,350	\$80,990
Life Insurance	\$4,941	\$5,860	\$4,997	\$11,550	\$11,550
Dental Insurance	\$15,716	\$15,630	\$14,359	\$16,830	\$17,400
Health Reimburse - REG	\$94,775	\$ 98,950	\$72,917	\$109,930	\$100,500
Health Reimburse - RET	\$8,606	\$10,700	\$7,640	\$11,950	\$14,020
Unemployment Ins.	\$1,287	\$3,660	\$210	\$3,560	\$3,600
Workers Comp.	\$53,114	\$60,560	\$47,095	\$51,900	\$52,500
Laundry & Cleaning	\$12,000	\$12,600	\$12,600	\$14,040	\$14,500
Prof. Services	\$18,374	\$14,240	\$12,411	\$15,390	\$16,000
Uniform Expense	\$18,611	\$33,000	\$35,523	\$33,000	\$34,000
Gas	\$85,448	\$92,600	\$79,263	\$90,770	\$74,240
Tires	\$13,980	\$13,220	\$17,226	\$16,490	\$24,000
Vehicle R & M	\$98,650	\$119,300	\$112,183	\$110,740	\$141,135
Materials and Supplies	\$92,717	\$103,350	\$102,287	\$119,830	\$105,000
Travel and Training	\$18,716	\$28,000	\$23,406	\$28,000	\$23,000

Telephone	\$35,629	\$34,680	\$31,955	\$34,000	\$34,700
Electricity	\$1,112	\$1,000	\$788	\$1,000	\$1,020
Equipment R & M	\$60,014	\$67,500	\$99,070	\$67,500	\$67,500
Equipment Rentals	\$3,080	\$11,180	\$5,330	\$11,180	\$9,000
Property and Liab. Ins.	\$24,312	\$27,100	\$24,912	\$29,170	\$29,895
Vehicle Insurance	\$26,749	\$31,220	\$31,037	\$16,880	\$19,250
Other Insurance Costs	\$23,924	\$24,920	\$32,275	\$11,090	\$11,700
Dues / Memberships	\$4,143	\$6,000	\$3,064	\$6,000	\$5,000
Special Operations	\$ -	\$10,000	\$ -	\$10,000	\$6,000
Vehicles	\$ 41,082	\$ 76,800	\$73,936	\$ -	\$ -
Equipment	\$ -	\$50,000	\$ -	\$ -	\$8,000
Loan Payments	\$214,486	\$214,530	\$214,486	\$78,900	\$78,900
Internal Service Costs	\$312,876	\$322,110	\$333,520	\$233,070	\$258,575
Materials and Supplies	\$521	\$ -	\$648	\$ -	\$ -
Swat Team Training	\$1,100	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$80,000	\$ -	\$80,000	\$ -
<b>Total</b>	<b>\$4,468,916</b>	<b>\$5,097,260</b>	<b>\$4,805,472</b>	<b>\$4,986,070</b>	<b>\$5,138,275</b>
<b>Fire</b>					
Regular Pay	\$785,567	\$843,670	\$769,404	\$847,210	\$833,000
Overtime Pay	\$5,037	\$7,500	\$9,223	\$7,500	\$6,500
Temporary and PT	\$16,742	\$32,000	\$32,553	\$30,000	\$32,000
Volunteer Pay	\$17,812	\$35,000	\$18,906	\$27,000	\$26,000
FICA	\$58,468	\$70,220	\$58,657	\$69,700	\$68,850
Retirement Expense	\$62,972	\$71,250	\$63,377	\$81,090	\$91,800
401K	\$40,335	\$43,090	\$38,868	\$43,150	\$44,900
Hospital Expense	\$170,020	\$178,520	\$174,398	\$241,460	\$257,000
Retired Employee Ins.	\$ -	\$7,630	\$1,370	\$7,150	\$8,560
Life Insurance	\$2,068	\$2,150	\$1,934	\$2,140	\$2,150
Dental Insurance	\$6,358	\$6,260	\$5,370	\$6,590	\$6,800
Health Reimburse - REG	\$41,208	\$38,920	\$29,455	\$44,850	\$44,490
Health Reimburse - RET	\$ -	\$1,660	\$226	\$1,330	\$1,280
Unemployment Ins.	\$461	\$1,450	\$72	\$1,360	\$1,400
Workers Comp.	\$20,815	\$22,950	\$17,847	\$19,150	\$19,400
Laundry & Cleaning	\$6,480	\$6,480	\$6,120	\$6,480	\$6,500
Prof. Services	\$8,649	\$12,000	\$12,092	\$41,000	\$11,400
Uniform Expense	\$10,686	\$15,000	\$9,566	\$15,000	\$15,000
Gas	\$15,681	\$21,140	\$18,284	\$20,970	\$18,050
Tires	\$3,102	\$3,160	\$3,980	\$3,920	\$4,480
Vehicle R & M	\$21,869	\$28,520	\$26,620	\$26,300	\$34,740
Materials and Supplies	\$63,831	\$60,000	\$61,101	\$60,000	\$60,000
Travel and Training	\$8,674	\$12,000	\$13,063	\$12,000	\$13,000
Telephone	\$5,534	\$14,000	\$13,001	\$10,000	\$12,500

Electricity	\$16,154	\$16,500	\$18,180	\$15,000	\$15,000
Fuel Oil	\$ -	\$1,000	\$ -	\$1,000	\$1,000
Water	\$385	\$420	\$488	\$470	\$500
Sewer	\$450	\$480	\$583	\$580	\$650
Dumpster Fees	\$1,352	\$1,360	\$1,415	\$1,360	\$1,390
Building R & M	\$10,724	\$12,000	\$11,962	\$15,000	\$13,000
Equipment R & M	\$32,180	\$47,500	\$48,214	\$47,500	\$48,200
Equipment Rentals	\$1,000	\$1,000	\$2,250	\$1,250	\$1,250
Property and Liab. Ins.	\$9,950	\$10,170	\$9,969	\$21,150	\$23,000
Vehicle Insurance	\$6,473	\$7,530	\$7,486	\$3,910	\$4,460
Other Insurance Costs	\$423	\$480	\$484	\$760	\$770
Dues / Memberships	\$3,587	\$4,500	\$4,758	\$4,550	\$4,800
Vehicles	\$ -	\$32,500	\$32,500	\$ -	\$ -
Equipment	\$ -	\$17,600	\$17,600	\$ -	\$ -
Loan Payments	\$116,219	\$116,230	\$116,219	\$94,230	\$94,230
Internal Service Costs	\$119,201	\$119,840	\$124,130	\$90,210	\$96,890
Volunteer Pay	\$ -	\$ -	\$5,225	\$ -	\$ -
FICA	\$ -	\$ -	\$400	\$ -	\$ -
<b>Total</b>	<b>\$1,690,466</b>	<b>\$1,923,680</b>	<b>\$1,787,350</b>	<b>\$1,922,320</b>	<b>\$1,924,940</b>
<b>Streets / Sanitation</b>					
Regular Pay	\$738,593	\$826,370	\$706,660	\$835,140	\$778,000
Overtime Pay	\$21,388	\$25,000	\$21,676	\$25,000	\$25,000
Temporary and PT	\$10,581	\$33,000	\$8,265	\$25,000	\$20,000
FICA	\$55,911	\$67,630	\$53,496	\$67,700	\$63,150
Retirement Expense	\$57,684	\$66,840	\$56,818	\$77,840	\$84,200
401K	\$37,995	\$42,580	\$36,214	\$43,010	\$41,150
Hospital Expense	\$197,412	\$215,280	\$184,709	\$267,850	\$286,000
Retired Employee Ins.	\$15,132	\$22,440	\$15,393	\$26,240	\$36,850
Life Insurance	\$2,700	\$2,150	\$2,495	\$2,110	\$2,180
Dental Insurance	\$7,584	\$8,690	\$6,628	\$9,150	\$9,500
Health Reimburse - REG	\$47,805	\$46,930	\$31,210	\$49,760	\$46,370
Health Reimburse - RET	\$3,677	\$4,890	\$2,603	\$4,880	\$6,390
Unemployment Ins.	\$430	\$1,370	\$63	\$1,340	\$1,380
Workers Comp.	\$18,518	\$22,110	\$17,194	\$18,590	\$19,150
Prof. Services	\$55,319	\$50,000	\$78,531	\$40,000	\$50,000
Uniform Expense	\$14,090	\$20,000	\$10,159	\$15,000	\$12,000
Gas	\$66,307	\$87,670	\$74,028	\$86,870	\$73,670
Tires	\$13,616	\$13,260	\$16,680	\$16,410	\$18,000
Vehicle R & M	\$95,892	\$119,640	\$110,814	\$110,200	\$146,355
Materials and Supplies	\$179,538	\$175,000	\$188,014	\$165,000	\$168,000
Sidewalks under 1500	\$50,536	\$70,000	\$25,749	\$55,000	\$50,000
Travel and Training	\$3,530	\$7,000	\$1,589	\$7,000	\$5,500

Telephone	\$2,154	\$2,000	\$2,339	\$2,400	\$2,500
Electricity	\$196,515	\$225,500	\$201,546	\$220,000	\$215,000
Propane Gas	\$615	\$750	\$ -	\$750	\$750
Landfill Road Maint.	\$5,772	\$6,000	\$ -	\$6,000	\$6,000
Equipment R & M	\$19,349	\$17,500	\$13,359	\$17,500	\$18,000
Equipment Rentals	\$ 1,590	\$1,500	\$350	\$1,500	\$1,500
Grinding	\$32,250	\$40,000	\$46,535	\$55,000	\$48,000
Tipping Fees	\$49,700	\$65,000	\$59,340	\$60,000	\$64,000
Other Contracted Service	\$750	\$4,000	\$1,700	\$1,500	\$3,000
Property and Liab. Ins.	\$13,820	\$14,130	\$13,846	\$16,220	\$16,620
Vehicle Insurance	\$15,803	\$18,110	\$ 18,004	\$9,740	\$11,110
Other Insurance Costs	\$3,497	\$4,030	\$4,119	\$6,410	\$6,510
Dues / Memberships	\$1,306	\$1,500	\$860	\$1,500	\$1,500
Donations	\$1,000	\$2,000	\$1,000	\$2,000	\$2,000
Vehicles	\$28,546	\$160,000	\$149,016	\$180,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$44,683	\$14,280	\$ -
Loan Payments	\$34,495	\$34,530	\$34,495	\$34,530	\$34,600
Internal Service Costs	\$336,792	\$333,260	\$334,460	\$292,750	\$286,880
<b>Total</b>	<b>\$2,438,192</b>	<b>\$2,882,660</b>	<b>\$2,574,639</b>	<b>\$2,871,170</b>	<b>\$2,660,815</b>
<b>Powell Bill</b>					
Prof. Services	\$ -	\$10,000	\$4,000	\$10,000	\$10,000
R/R Crossing	\$139,663	\$20,000	\$2,280	\$20,000	\$15,000
Materials and Supplies	\$3,488	\$24,700	\$5,054	\$25,000	\$25,000
Paving/Improvements	\$347,956	\$385,000	\$432,548	\$385,000	\$380,000
Sidewalks - New	\$ -	\$50,000	\$ -	\$50,000	\$65,000
Other Contractual Service	\$7,530	\$15,300	\$22,063	\$15,000	\$16,500
Capital Improvements	\$64,084	\$ -	\$17,303	\$ -	\$ -
<b>Total</b>	<b>\$562,722</b>	<b>\$505,000</b>	<b>\$483,247</b>	<b>\$505,000</b>	<b>\$511,500</b>
<b>Cemetery</b>					
Regular Pay	\$78,857	\$91,060	\$73,791	\$92,940	\$94,000
Overtime Pay	\$787	\$ 1,000	\$569	\$1,000	\$1,000
Temporary and PT	\$8,735	\$7,500	\$4,351	\$7,500	\$7,000
FICA	\$6,648	\$7,600	\$5,946	\$7,760	\$7,850
Retirement Expense	\$6,037	\$7,230	\$5,814	\$8,510	\$10,450
401K	\$3,982	\$4,610	\$3,713	\$4,700	\$5,100
Hospital Expense	\$20,478	\$22,200	\$17,706	\$21,450	\$36,900
Life Insurance	\$306	\$230	\$275	\$240	\$250
Dental Insurance	\$987	\$1,050	\$831	\$1,110	\$1,170
Health Reimburse - REG	\$4,966	\$4,840	\$2,999	\$3,980	\$6,390
Unemployment Ins.	\$49	\$160	\$7	\$150	\$150
Workers Comp.	\$2,138	\$2,490	\$1,936	\$2,130	\$2,150

Prof. Services	\$4,950	\$7,500	\$6,208	\$7,500	\$6,500
Uniform Expense	\$1,256	\$2,100	\$965	\$2,100	\$2,100
Gas	\$1,637	\$2,180	\$2,160	\$2,400	\$2,000
Tires	\$324	\$330	\$780	\$420	\$900
Vehicle R & M	\$2,280	\$3,020	\$2,790	\$2,820	\$3,310
Materials And Supplies	\$5,439	\$10,000	\$8,825	\$15,000	\$15,000
Travel And Training	\$ -	\$1,000	\$684	\$1,000	\$1,000
Telephone	\$262	\$500	\$213	\$250	\$250
Electricity	\$959	\$1,200	\$1,532	\$2,000	\$2,000
Equipment R & M	\$3,216	\$2,000	\$2,812	\$2,000	\$2,400
Other Contracted Service	\$2,975	\$3,500	\$ -	\$15,000	\$9,000
Property and Liab. Ins.	\$1,106	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$1,242	\$1,250	\$1,243	\$650	\$740
Other Insurance Costs	\$636	\$710	\$727	\$1,130	\$1,150
Equipment	\$ -	\$12,000	\$10,979	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$96,045	\$10,000	\$ -
Internal Service Costs	\$19,475	\$21,750	\$21,850	\$20,590	\$21,870
<b>Total</b>	<b>\$179,725</b>	<b>\$220,710</b>	<b>\$277,411</b>	<b>\$236,280</b>	<b>\$242,620</b>
<b>Development Services</b>					
Regular Pay	\$286,840	\$349,430	\$340,517	\$366,100	\$368,000
Overtime Pay	\$458	\$2,000	\$219	\$1,000	\$1,500
Temporary and PT	\$ -	\$3,600	\$ -	\$3,000	\$2,500
FICA	\$20,868	\$27,130	\$24,449	\$28,230	\$28,550
Retirement Expense	\$21,760	\$27,600	\$26,594	\$33,230	\$38,050
401K	\$14,354	\$17,580	\$16,982	\$18,360	\$18,600
Hospital Expense	\$54,435	\$79,860	\$64,805	\$84,170	\$89,500
Retired Employee Ins.	\$5,341	\$5,610	\$5,666	\$7,150	\$7,370
Life Insurance	\$651	\$880	\$768	\$820	\$820
Dental Insurance	\$2,062	\$2,440	\$1,988	\$2,560	\$2,650
Health Reimburse - REG	\$13,193	\$17,410	\$10,950	\$15,640	\$12,230
Health Reimburse - RET	\$1,289	\$1,220	\$962	\$1,330	\$1,280
Unemployment Ins.	\$160	\$560	\$29	\$590	\$600
Workers Comp.	\$7,103	\$8,870	\$6,898	\$7,780	\$7,850
Legal Fees	\$12,251	\$12,500	\$67,857	\$45,000	\$25,000
Prof. Services	\$51,232	\$123,000	\$81,594	\$64,000	\$143,000
Uniform Expense	\$1,605	\$2,500	\$1,636	\$2,000	\$2,000
Gas	\$3,100	\$4,070	\$4,189	\$4,130	\$3,725
Tires	\$602	\$620	\$670	\$720	\$1,000
Vehicle R & M	\$4,249	\$5,620	\$5,200	\$4,860	\$6,260
Materials and Supplies	\$8,704	\$6,000	\$23,415	\$7,000	\$7,000
Travel and Training	\$4,516	\$5,500	\$10,101	\$7,000	\$8,000
Telephone	\$4,027	\$4,500	\$4,695	\$5,200	\$5,200

Equipment R & M	\$9,160	\$40,480	\$7,084	\$44,880	\$43,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$2,158	\$2,500	\$2,485	\$1,300	\$1,480
Dues / Memberships	\$3,581	\$3,000	\$2,026	\$2,700	\$2,700
Vehicles	\$ -	\$54,000	\$52,164	\$ -	\$ -
Internal Service Costs	\$40,092	\$53,590	\$55,130	\$37,720	\$43,620
<b>Total</b>	<b>\$576,715</b>	<b>\$866,030</b>	<b>\$822,950</b>	<b>\$801,010</b>	<b>\$876,135</b>
<b>Special Appropriations</b>					
Hospital Expense	\$4,006	\$5,610	\$5,666	\$8,250	\$6,960
Life Insurance	\$88	\$150	\$88	\$150	\$155
Dental Insurance	\$348	\$350	\$348	\$370	\$385
Health Reimburse - REG	\$986	\$ -	\$962	\$ -	\$ -
Donations/ Contributions	\$112,700	\$115,000	\$102,050	\$115,000	\$75,000
R. Economic Dev.	\$ -	\$25,000	\$ -	\$25,000	\$25,000
Transfer to Other. Org.	\$3,393	\$3,500	\$7,321	\$4,800	\$5,000
Taxes Transferred DWA	\$101,332	\$111,060	\$104,347	\$113,930	\$115,000
Inventory Reim. DWA	\$6,250	\$6,250	\$6,250	\$6,250	\$6,250
Pay Study Adjustments	\$ -	\$ -	\$ -	\$ -	\$30,000
<b>Total</b>	<b>\$229,103</b>	<b>\$266,920</b>	<b>\$227,032</b>	<b>\$273,750</b>	<b>\$263,750</b>
<b>Parks &amp; Rec.</b>					
Regular Pay	\$517,153	\$632,620	\$618,974	\$740,460	\$747,500
Overtime Pay	\$9,536	\$3,000	\$24,909	\$15,000	\$8,000
Temporary and PT	\$372,413	\$428,380	\$372,691	\$430,250	\$400,000
FICA	\$68,081	\$81,360	\$76,676	\$90,700	\$88,700
Retirement Expense	\$45,561	\$58,310	\$57,252	\$81,060	\$93,100
401K	\$26,038	\$31,790	\$30,989	\$37,780	\$44,300
Hospital Expense	\$82,119	\$119,380	\$103,821	\$163,180	\$181,000
Life Insurance	\$1,513	\$1,600	\$1,794	\$1,800	\$1,860
Dental Insurance	\$4,482	\$5,220	\$5,428	\$6,960	\$7,200
Health Reimburse - REG	\$19,903	\$26,030	\$17,543	\$28,390	\$28,090
Unemployment Ins.	\$502	\$1,680	\$87	\$1,190	\$1,200
Workers Comp.	\$22,853	\$26,600	\$20,685	\$24,900	\$25,500
Prof. Services	\$7,701	\$16,500	\$4,199	\$28,640	\$17,500
Uniform Expense	\$5,179	\$11,060	\$7,238	\$11,350	\$11,000
Gas	\$3,835	\$3,550	\$3,803	\$6,300	\$5,410
Tires	\$646	\$530	\$420	\$1,120	\$1,000
Vehicle R & M	\$5,752	\$4,820	\$4,525	\$7,490	\$10,180
Purchases for Resale	\$2,121	\$3,700	\$2,475	\$3,100	\$3,100
Treatment Chemicals	\$16,434	\$27,000	\$14,982	\$27,000	\$23,000
Materials And Supplies	\$91,149	\$109,530	\$106,095	\$134,810	\$120,000
Travel And Training	\$19,048	\$25,550	\$16,073	\$12,300	\$12,000
Telephone	\$6,918	\$18,000	\$5,900	\$18,000	\$15,000

Electricity	\$107,076	\$110,000	\$99,404	\$110,000	\$150,000
Propane Gas	\$40,211	\$45,000	\$36,478	\$46,000	\$43,000
Water	\$3,135	\$10,000	\$4,061	\$10,000	\$7,000
Sewer	\$3,819	\$11,000	\$4,841	\$11,000	\$8,500
Dumpster Fees	\$7,060	\$7,500	\$7,498	\$7,500	\$7,500
Building R & M	\$61,819	\$55,480	\$61,049	\$60,000	\$60,000
Equipment R & M	\$32,812	\$37,000	\$45,258	\$44,720	\$45,720
Other Advertising	\$50,559	\$53,000	\$52,958	\$53,000	\$5,000
Equipment Rentals	\$549	\$2,550	\$259	\$2,550	\$2,550
Property and Liab. Ins.	\$7,186	\$9,040	\$8,861	\$12,330	\$12,630
Vehicle Insurance	\$2,158	\$3,120	\$3,102	\$2,600	\$2,960
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,339	\$5,340	\$5,153	\$5,180	\$5,400
Donations	\$2,000	\$3,500	\$ -	\$3,500	\$3,500
Vehicles	\$ -	\$ -	\$35,326	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$14,580	\$ -
Capital Improvements	\$147,325	\$58,000	\$ -	\$252,270	\$720,000
Loan Payments	\$363,126	\$181,570	\$181,244	\$ -	\$ -
Internal Service Costs	\$168,162	\$151,190	\$157,060	\$125,110	\$127,215
Playground Maint.	\$5,000	\$5,000	\$ -	\$10,000	\$10,000
Adult and Child Programs	\$10,333	\$18,000	\$16,088	\$15,000	\$15,000
Misc. Grants	\$6,160	\$15,000	\$24,152	\$30,000	\$30,000
<b>Total</b>	<b>\$2,353,978</b>	<b>\$2,417,740</b>	<b>\$2,239,594</b>	<b>\$2,687,500</b>	<b>\$3,100,995</b>
<b>Debt Service</b>					
<b>Loan Payments</b>	<b>\$611,812</b>	<b>\$392,780</b>	<b>\$392,654</b>	<b>\$391,200</b>	<b>\$392,700</b>
<b>Grand Total</b>	<b>\$13,740,951</b>	<b>\$15,249,290</b>	<b>\$13,957,829</b>	<b>\$15,147,270</b>	<b>\$15,750,580</b>

## Line Item Budgets – Water Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Water Charges	\$(3,294,335)	\$(3,345,300)	\$(3,160,829)	\$(3,330,600)	\$(3,345,500)
Water Taps	\$(40,775)	\$(40,000)	\$(48,059)	\$(40,000)	\$(35,000)
Capacity Fees	\$(8,400)	\$(10,000)	\$(20,168)	\$(20,000)	\$(25,000)
Misc. Revenue	\$ -	\$(1,500)	\$(447)	\$(1,500)	\$(1,000)
Sale of Materials	\$(16,243)	\$ -	\$(18,225)	\$ -	\$ -
Investment Income	\$(10,852)	\$(8,920)	\$(30,146)	\$(25,800)	\$(15,000)
Fund Balance Appro.	\$ -	\$(539,130)	\$ -	\$69,240	\$(223,330)
<b>Grand Total</b>	<b>\$(3,370,605)</b>	<b>\$(3,944,850)</b>	<b>\$(3,277,874)</b>	<b>\$(3,348,660)</b>	<b>\$(3,644,830)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Water Maintenance</b>					
Regular Pay	\$338,922	\$396,370	\$394,867	\$405,390	\$435,200
Overtime Pay	\$17,103	\$20,000	\$22,869	\$20,000	\$25,000
Temporary and PT	\$10,436	\$10,000	\$730	\$10,000	\$15,000
FICA	\$26,617	\$32,580	\$30,275	\$33,300	\$36,500
Retirement Expense	\$30,575	\$32,700	\$43,207	\$38,500	\$48,650
401K	\$17,788	\$20,830	\$20,830	\$21,270	\$23,800
Hospital Expense	\$73,502	\$88,250	\$91,909	\$109,240	\$116,000
Retired Employee Ins.	\$ -	\$3,760	\$5,341	\$ -	\$ -
Life Insurance	\$1,036	\$1,040	\$1,138	\$1,030	\$1,070
Dental Insurance	\$3,441	\$3,480	\$3,560	\$3,660	\$3,780
Health Reimburse - REG	\$17,818	\$19,240	\$12,478	\$20,290	\$20,080
Health Reimburse - RET	\$1,289	\$820	\$ -	\$ -	\$ -
Unemployment Ins.	\$205	\$640	\$36	\$650	\$700
Workers Comp.	\$8,561	\$10,660	\$8,290	\$9,150	\$9,250
Prof. Services	\$43,184	\$95,000	\$58,779	\$60,000	\$63,000
Uniform Expense	\$6,015	\$8,750	\$5,579	\$8,750	\$8,750
Gas	\$12,088	\$17,840	\$16,185	\$16,140	\$13,530

Tires	\$2,410	\$2,600	\$3,270	\$2,930	\$5,000
Vehicle R & M	\$16,970	\$23,450	\$21,770	\$19,650	\$24,310
Materials and Supplies	\$199,831	\$250,000	\$183,946	\$225,000	\$235,000
Travel and Training	\$8,416	\$10,000	\$3,453	\$8,000	\$8,000
Telephone	\$2,154	\$2,020	\$3,172	\$2,800	\$2,900
Electricity	\$40,936	\$46,860	\$44,324	\$46,000	\$47,000
Equipment R & M	\$12,559	\$26,500	\$11,237	\$20,000	\$20,000
Equipment Rentals	\$3,934	\$4,200	\$221	\$4,200	\$4,200
Other Contracted Service	\$2,557	\$20,000	\$3,849	\$20,000	\$18,000
Property and Liab. Ins.	\$5,528	\$5,650	\$5,538	\$6,490	\$6,650
Vehicle Insurance	\$5,331	\$6,240	\$6,203	\$2,600	\$2,960
Other Insurance Costs	\$1,908	\$2,140	\$2,181	\$3,400	\$3,440
Dues / Memberships	\$300	\$1,000	\$880	\$1,000	\$1,200
Vehicles	\$ -	\$ -	\$ -	\$65,000	\$ -
Equipment	\$ -	\$25,000	\$ -	\$13,000	\$ -
Capital Improvements	\$ -	\$520,000	\$ -	\$180,000	\$370,000
Loan Payments	\$19,652	\$180,940	\$23,099	\$179,940	\$178,890
Internal Service Costs	\$174,611	\$175,060	\$176,240	\$162,610	\$164,170
<b>Total</b>	<b>\$1,105,677</b>	<b>\$2,063,620</b>	<b>\$1,205,457</b>	<b>\$1,719,990</b>	<b>\$1,912,030</b>
<b>Water Treatment</b>					
Regular Pay	\$324,123	\$344,400	\$339,609	\$381,490	\$377,800
Overtime Pay	\$2,122	\$3,000	\$2,611	\$3,000	\$3,000
Temporary and PT	\$ -	\$4,000	\$ -	\$3,000	\$3,000
FICA	\$24,233	\$26,850	\$25,210	\$29,600	\$29,500
Retirement Expense	\$26,751	\$27,280	\$38,575	\$34,800	\$39,270
401K	\$16,309	\$17,380	\$17,080	\$19,230	\$19,200
Hospital Expense	\$58,045	\$60,950	\$79,257	\$98,470	\$105,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,790	\$7,370
Life Insurance	\$1,034	\$870	\$1,024	\$970	\$1,000
Dental Insurance	\$2,667	\$2,790	\$2,492	\$3,300	\$3,400
Health Reimburse - REG	\$14,065	\$13,290	\$10,752	\$18,290	\$18,180
Health Reimburse - RET	\$ -	\$ -	\$ -	\$890	\$1,280
Unemployment Ins.	\$182	\$550	\$29	\$610	\$650
Workers Comp.	\$7,580	\$8,780	\$6,828	\$8,140	\$8,300
Prof. Services	\$36,782	\$62,000	\$27,091	\$62,000	\$40,000
Uniform Expense	\$4,867	\$5,500	\$3,011	\$5,500	\$5,500
Gas	\$1,668	\$1,740	\$1,710	\$2,960	\$2,410
Tires	\$327	\$370	\$470	\$530	\$1,000
Vehicle R & M	\$2,301	\$3,340	\$3,090	\$3,580	\$4,340
Treatment Chemicals	\$116,532	\$141,000	\$103,493	\$141,000	\$141,000
Materials And Supplies	\$37,648	\$40,800	\$44,577	\$40,800	\$45,000
Travel and Training	\$2,419	\$3,500	\$782	\$3,500	\$2,500

Telephone	\$2,852	\$2,600	\$2,879	\$2,750	\$2,950
Electricity	\$16,551	\$21,500	\$19,125	\$21,500	\$21,500
Fuel Oil	\$549	\$1,500	\$616	\$1,500	\$1,500
Building R & M	\$5,634	\$10,000	\$7,166	\$10,000	\$10,000
Equipment R & M	\$18,325	\$23,000	\$15,876	\$23,000	\$23,000
Equipment Rentals	\$ -	\$ -	\$ -	\$20,000	\$ -
Other Contracted Service	\$43,430	\$80,000	\$49,991	\$80,000	\$60,000
Property and Liab. Ins.	\$4,422	\$4,520	\$4,431	\$5,190	\$5,320
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$212	\$240	\$242	\$380	\$380
Dues / Memberships	\$6,512	\$6,000	\$5,410	\$6,000	\$6,000
Vehicles	\$ -	\$14,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$16,500	\$120,000
Capital Improvements	\$ -	\$375,000	\$ -	\$14,000	\$15,000
Internal Service Costs	\$150,368	\$154,260	\$154,980	\$111,760	\$121,850
<b>Total</b>	<b>\$930,284</b>	<b>\$1,462,880</b>	<b>\$970,265</b>	<b>\$1,180,000</b>	<b>\$1,247,310</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$17,501	\$12,000	\$8,178	\$14,400	\$14,400
Charges by General Fund	\$239,068	\$274,920	\$406,630	\$434,270	\$471,090
Depreciation	\$633,500	\$ -	\$625,133	\$ -	\$ -
Transfer to General Fund	\$120,800	\$131,430	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$1,010,869</b>	<b>\$418,350</b>	<b>\$1,039,941</b>	<b>\$448,670</b>	<b>\$485,490</b>
<b>Grand Total</b>	<b>\$3,046,830</b>	<b>\$3,944,850</b>	<b>\$3,215,663</b>	<b>\$3,348,660</b>	<b>\$3,644,830</b>

## Line Item Budgets – Sewer Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Sewer Charges	\$(2,649,952)	\$(2,755,800)	\$(2,819,240)	\$(3,084,400)	\$(3,266,100)
Sewer Taps	\$(7,375)	\$(20,000)	\$(19,250)	\$(20,000)	\$(20,000)
Capacity Fees	\$(9,750)	\$(15,000)	\$(14,666)	\$(85,500)	\$(25,000)
Misc. Revenue	\$ -	\$(2,900)	\$(23,000)	\$(2,900)	\$(2,900)
Sale of Materials	\$(93)	\$ -	\$(12,252)	\$ -	\$ -
Investment Income	\$(10,559)	\$(10,120)	\$(26,771)	\$(23,260)	\$(14,000)
Fund Balance Appro.	\$ -	\$(498,020)	\$ -	\$(137,250)	\$(195,815)
<b>Grand Total</b>	<b>\$(2,677,729)</b>	<b>\$(3,301,840)</b>	<b>\$(2,915,178)</b>	<b>\$(3,353,310)</b>	<b>\$(3,523,815)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sewer Maintenance</b>					
Regular Pay	\$233,466	\$229,020	\$221,716	\$231,860	\$242,000
Overtime Pay	\$13,296	\$22,500	\$9,729	\$20,000	\$20,000
Temporary and PT	\$4,381	\$15,000	\$17,603	\$15,000	\$15,000
FICA	\$18,580	\$20,360	\$18,462	\$20,400	\$21,250
Retirement Expense	\$19,511	\$19,750	\$ 24,196	\$22,800	\$28,320
401K	\$12,326	\$12,580	\$11,553	\$12,600	\$13,850
Hospital Expense	\$39,769	\$47,430	\$14,420	\$60,460	\$63,500
Retired Employee Ins.	\$ -	\$11,220	\$10,682	\$ -	\$7,360
Life Insurance	\$860	\$630	\$797	\$590	\$620
Dental Insurance	\$2,626	\$2,440	\$2,136	\$2,570	\$2,650
Health Reimburse - REG	\$9,629	\$10,340	\$7,130	\$11,230	\$10,990
Health Reimburse - RET	\$2,578	\$2,450	\$ -	\$ -	\$ -
Unemployment Ins.	\$140	\$390	\$21	\$410	\$450
Workers Comp.	\$5,548	\$6,660	\$5,179	\$5,600	\$5,800
Prof. Services	\$37,930	\$80,000	\$52,334	\$80,000	\$80,000
Uniform Expense	\$3,310	\$6,500	\$3,583	\$6,500	\$6,600
Gas	\$10,921	\$14,110	\$12,520	\$16,200	\$13,650
Tires	\$2,238	\$2,150	\$2,700	\$3,010	\$5,000

Vehicle R & M	\$15,763	\$19,370	\$17,910	\$20,220	\$25,160
Materials and Supplies	\$34,340	\$100,000	\$46,651	\$50,000	\$52,000
Travel and Training	\$ 3,474	\$4,500	\$508	\$4,000	\$3,500
Telephone	\$1,073	\$950	\$1,389	\$1,500	\$1,700
Equipment R & M	\$3,787	\$6,000	\$4,045	\$6,000	\$6,000
Equipment Rentals	\$4,870	\$5,000	\$2,638	\$5,000	\$5,000
Other Contracted Service	\$4,959	\$20,000	\$5,135	\$20,000	\$18,000
Property and Liab. Ins.	\$3,869	\$3,960	\$3,877	\$4,540	\$4,650
Vehicle Insurance	\$1,084	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Dues / Memberships	\$6,464	\$1,000	\$2,010	\$2,500	\$2,700
Vehicles	\$ -	\$45,000	\$ -	\$ -	\$ -
Equipment	\$ -	\$95,000	\$ -	\$52,000	\$ -
Capital Improvements	\$ -	\$270,000	\$ -	\$120,000	\$300,000
Internal Service Costs	\$88,317	\$127,100	\$126,200	\$82,780	\$102,385
<b>Total</b>	<b>\$585,111</b>	<b>\$1,203,280</b>	<b>\$626,982</b>	<b>\$878,930</b>	<b>\$1,059,435</b>
<b>Sewer Treatment</b>					
Regular Pay	\$414,959	\$480,590	\$410,490	\$462,820	\$444,900
Overtime Pay	\$9,111	\$8,000	\$20,877	\$20,000	\$25,000
Temporary and PT	\$26,869	\$22,000	\$18,610	\$10,000	\$15,000
FICA	\$32,930	\$39,050	\$32,812	\$37,600	\$37,200
Retirement Expense	\$40,483	\$38,370	\$42,554	\$43,700	\$49,600
401K	\$21,216	\$24,440	\$21,540	\$24,140	\$24,280
Hospital Expense	\$82,920	\$102,030	\$26,609	\$119,620	\$126,000
Retired Employee Ins.	\$ -	\$18,680	\$19,152	\$35,750	\$36,900
Life Insurance	\$1,197	\$1,230	\$1,101	\$1,170	\$1,190
Dental Insurance	\$3,743	\$3,830	\$3,355	\$4,030	\$4,160
Health Reimburse - REG	\$20,092	\$22,240	\$13,157	\$22,220	\$21,810
Health Reimburse - RET	\$4,625	\$4,070	\$ -	\$6,640	\$6,390
Unemployment Ins.	\$252	\$800	\$39	\$740	\$750
Workers Comp.	\$11,971	\$12,760	\$9,923	\$10,350	\$10,900
Prof. Services	\$25,650	\$100,000	\$132,903	\$100,000	\$100,000
Uniform Expense	\$10,436	\$11,500	\$10,329	\$11,500	\$11,700
Gas	\$2,301	\$2,560	\$2,547	\$2,630	\$2,190
Tires	\$443	\$390	\$490	\$460	\$500
Vehicle R & M	\$3,120	\$3,550	\$3,280	\$3,090	\$4,120
Treatment Chemicals	\$56,791	\$60,000	\$60,676	\$64,000	\$66,000
Materials and Supplies	\$50,242	\$50,000	\$51,744	\$50,000	\$52,000
Travel and Training	\$3,338	\$5,000	\$4,354	\$5,000	\$4,700
Telephone	\$2,275	\$2,600	\$2,212	\$2,600	\$2,600
Electricity	\$118,357	\$170,000	\$133,356	\$145,000	\$145,000
Fuel Oil	\$2,389	\$2,500	\$2,283	\$2,500	\$2,800

Propane Gas	\$30,969	\$26,000	\$29,387	\$27,000	\$24,000
Water	\$1,593	\$3,000	\$1,366	\$3,000	\$2,500
Building R & M	\$12,148	\$10,000	\$8,973	\$19,000	\$15,000
Equipment R & M	\$56,315	\$50,000	\$37,948	\$50,000	\$52,000
Operating Plant R & M	\$16,400	\$200,000	\$225,412	\$200,000	\$200,000
Tipping Fees	\$ -	\$ -	\$74	\$10,000	\$16,000
Other Contracted Service	\$465	\$ -	\$ -	\$ -	\$ -
Property and Liab. Ins.	\$6,081	\$6,220	\$6,092	\$7,140	\$7,310
Vehicle Insurance	\$1,774	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$1,060	\$1,190	\$1,211	\$1,890	\$1,910
Dues / Memberships	\$19,705	\$10,000	\$7,655	\$10,000	\$10,000
Vehicles	\$ -	\$ -	\$ -	\$32,000	\$ -
Equipment	\$ -	\$90,000	\$ -	\$133,900	\$213,000
Capital Improvements	\$ -	\$ -	\$ -	\$200,000	\$100,000
Internal Service Costs	\$167,488	\$187,620	\$190,300	\$195,590	\$188,280
<b>Total</b>	<b>\$1,259,705</b>	<b>\$1,772,090</b>	<b>\$1,534,670</b>	<b>\$2,076,050</b>	<b>\$2,026,800</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$13,889	\$14,350	\$9,672	\$17,220	\$17,220
Charges by General Fund	\$186,180	\$211,770	\$360,510	\$381,110	\$420,360
Depreciation	\$422,266	\$ -	\$435,088	\$ -	\$ -
Transfer to General Fund	\$93,210	\$100,350	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$715,545</b>	<b>\$326,470</b>	<b>\$805,270</b>	<b>\$398,330</b>	<b>\$437,580</b>
<b>Grand Total</b>	<b>\$2,560,361</b>	<b>\$3,301,840</b>	<b>\$2,966,922</b>	<b>\$3,353,310</b>	<b>\$3,523,815</b>

## Line Item Budgets – Electric Fund

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Utility Revenue</b>					
Electric Charges	\$(8,521,781)	\$(8,885,800)	\$(8,792,663)	\$(8,774,900)	\$(9,158,900)
Security Lights	\$(51,424)	\$(51,200)	\$(51,054)	\$(51,200)	\$(51,200)
Street Lights	\$(129,252)	\$(129,250)	\$(129,252)	\$(129,250)	\$(129,250)
Sales Tax Charges	\$(434,648)	\$(447,840)	\$(460,014)	\$(465,070)	\$(460,000)
Misc. Revenue	\$(86,237)	\$(71,750)	\$(70,294)	\$(77,770)	\$(71,800)
Sale of Materials	\$(13,431)	\$ -	\$(703)	\$ -	\$ -
Investment Income	\$(9,204)	\$(9,690)	\$(28,612)	\$(22,270)	\$(14,040)
Fund Balance Appro.	\$ -	\$(145,200)	\$ -	\$(48,470)	\$(212,605)
<b>Grand Total</b>	<b>\$(9,245,977)</b>	<b>\$(9,740,730)</b>	<b>\$(9,532,592)</b>	<b>\$(9,568,930)</b>	<b>\$(10,097,795)</b>

### Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	
<b>Electric Maintenance</b>					
Regular Pay	\$189,885	\$310,020	\$207,911	\$310,580	\$321,950
Overtime Pay	\$12,897	\$14,000	\$14,369	\$14,000	\$15,000
Temporary and PT	\$ -	\$10,000	\$ -	\$ -	\$ -
FICA	\$14,542	\$25,510	\$17,131	\$24,800	\$25,860
Retirement Expense	\$14,822	\$25,450	\$23,787	\$29,380	\$34,480
401K	\$10,125	\$16,210	\$11,102	\$16,230	\$16,860
Hospital Expense	\$44,839	\$85,210	\$50,336	\$98,140	\$104,500
Retired Employee Ins.	\$ -	\$5,610	\$5,341	\$14,300	\$14,800
Life Insurance Expense	\$460	\$810	\$518	\$790	\$800
Dental Insurance	\$1,524	\$2,440	\$1,382	\$2,570	\$2,660
Health Reimburse - REG	\$10,842	\$18,580	\$7,979	\$18,200	\$18,060
Health Reimburse - RET	\$1,289	\$1,220	\$ -	\$2,660	\$2,560
Unemployment Ins.	\$113	\$510	\$19	\$500	\$500
Workers Comp.	\$7,925	\$8,350	\$6,493	\$6,820	\$6,950
Prof. Services	\$53,004	\$80,000	\$35,112	\$80,000	\$65,000
Uniform Expense	\$7,687	\$16,000	\$13,198	\$12,000	\$14,000

Gas	\$7,219	\$9,220	\$8,216	\$10,510	\$8,880
Tires	\$1,481	\$1,400	\$1,770	\$1,980	\$3,000
Vehicle R & M	\$10,429	\$12,680	\$14,377	\$13,290	\$16,830
Materials and Supplies	\$98,454	\$150,000	\$128,730	\$125,000	\$127,000
Transformers	\$27,688	\$30,000	\$11,798	\$45,000	\$28,000
Travel and Training	\$1,473	\$10,000	\$4,900	\$10,000	\$6,000
Telephone	\$1,594	\$1,800	\$2,711	\$1,800	\$3,000
Equipment R & M	\$15,431	\$40,000	\$41,962	\$38,000	\$40,000
Equipment Rentals	\$581	\$5,000	\$ -	\$5,000	\$7,000
Other Contracted Service	\$1,025	\$25,000	\$16,795	\$25,000	\$40,000
Property and Liab. Ins.	\$3,890	\$3,980	\$3,898	\$4,560	\$4,680
Vehicle Insurance	\$3,773	\$4,370	\$4,344	\$2,270	\$2,590
Other Insurance Costs	\$1,377	\$1,550	\$1,576	\$2,460	\$2,490
Dues / Memberships	\$13,027	\$12,000	\$9,828	\$12,000	\$11,000
Equipment	\$ -	\$25,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$300,000	\$ -	\$160,000	\$650,000
Loan Payments	\$21,177	\$329,500	\$14,599	\$329,500	\$329,500
Internal Service Costs	\$189,176	\$198,580	\$199,490	\$160,050	\$171,115
<b>Total</b>	<b>\$767,748</b>	<b>\$1,780,000</b>	<b>\$859,673</b>	<b>\$1,577,390</b>	<b>\$2,095,065</b>
<b>Power Purchases</b>					
Wholesale Purch. Power	\$5,109,680	\$5,350,690	\$4,968,890	\$5,347,700	\$5,290,500
REPS - Renewable Energy	\$66,663	\$120,000	\$78,623	\$120,000	\$125,000
Sales Tax Paid	\$426,326	\$447,840	\$461,407	\$447,800	\$448,000
<b>Total</b>	<b>\$5,602,669</b>	<b>\$5,918,530</b>	<b>\$5,508,920</b>	<b>\$5,915,500</b>	<b>\$5,863,500</b>
<b>Admin. &amp; Finance</b>					
Bad Debt Expense	\$25,298	\$32,000	\$35,906	\$38,400	\$38,400
Charges by General Fund	\$680,627	\$734,600	\$691,000	\$762,040	\$825,230
Depreciation	\$275,679	\$ -	\$270,541	\$ -	\$ -
Transfer to General Fund	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600	\$1,275,600
<b>Total</b>	<b>\$2,257,204</b>	<b>\$2,042,200</b>	<b>\$2,273,047</b>	<b>\$2,076,040</b>	<b>\$2,139,230</b>
<b>Grand Total</b>	<b>\$8,627,621</b>	<b>\$9,740,730</b>	<b>\$8,641,639</b>	<b>\$9,568,930</b>	<b>\$10,097,795</b>

## Line Item Budgets – Internal Service Funds

### Revenues

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Asset Services</b>					
Charges to General	\$(1,122,462)	\$(1,118,260)	\$(1,148,120)	\$(896,140)	\$(942,800)
Charges to Water	\$(324,979)	\$(329,320)	\$(331,220)	\$(274,370)	\$(286,020)
Charges to Sewer	\$(255,805)	\$(314,720)	\$(316,500)	\$(278,370)	\$(290,665)
Charges to Electric	\$(189,176)	\$(198,580)	\$(199,490)	\$(160,050)	\$(171,115)
Charges to Garage	\$(5,322)	\$(6,650)	\$(6,270)	\$(7,000)	\$(7,970)
Investment Income	\$(1,999)	\$ -	\$(4,080)	\$ -	\$ -
Fund Balance Appr.	\$(67,827)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(1,967,570)</b>	<b>\$(1,967,530)</b>	<b>\$(2,005,680)</b>	<b>\$(1,615,930)</b>	<b>\$(1,698,570)</b>

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Sales and Service – Garage</b>					
Charges to General	\$(442,195)	\$(537,090)	\$(487,950)	\$(526,420)	\$(583,295)
Charges to Water	\$(35,572)	\$(49,340)	\$(46,300)	\$(45,790)	\$(50,590)
Charges to Sewer	\$(34,674)	\$(42,130)	\$(39,430)	\$(45,610)	\$(50,620)
Charges to Electric	\$(19,087)	\$(23,300)	\$(21,610)	\$(25,780)	\$(28,710)
Charges to Asset Svs.	\$(16,313)	\$(19,070)	\$(17,290)	\$(13,360)	\$(14,660)
Misc. Revenue	\$(3,692)	\$(10,000)	\$(19,866)	\$(10,000)	\$(10,000)
Investment Income	\$(373)	\$ -	\$(1,065)	\$(710)	\$(360)
Fund Balance Appr.	\$(1,956)	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>	<b>\$(553,862)</b>	<b>\$(680,930)</b>	<b>\$(633,350)</b>	<b>\$(667,670)</b>	<b>\$(738,235)</b>

## Expenditures

Account Description	FY 18 Act	FY 19 Bud	FY 19 Act	FY 20 Bud	FY 21 Bud
<b>Public Services Admin.</b>					
Regular Pay	\$257,265	\$268,020	\$266,675	\$271,420	\$261,000
Overtime Pay	\$136	\$300	\$8	\$300	\$500
Temporary and PT	\$6,750	\$8,000	\$4,699	\$7,000	\$7,000
FICA	\$19,177	\$21,130	\$19,292	\$21,300	\$20,600
Retirement Expense	\$21,998	\$21,080	\$26,529	\$24,590	\$27,480
401K	\$12,857	\$13,420	\$13,312	\$13,590	\$13,450
Hospital Expense	\$32,163	\$35,700	\$51,625	\$45,470	\$48,000
Retired Employee Ins.	\$ -	\$ -	\$ -	\$ -	\$7,380
Life Insurance	\$575	\$670	\$569	\$690	\$720
Dental Insurance	\$1,524	\$1,400	\$1,424	\$1,470	\$1,520
Health Reimburse - REG	\$7,772	\$7,780	\$6,083	\$8,450	\$8,310
Health Reimburse – RET	\$ -	\$ -	\$ -	\$ -	\$1,280
Unemployment Ins.	\$148	\$440	\$23	\$430	\$435
Workers Comp.	\$6,184	\$6,900	\$5,366	\$5,860	\$6,000
Legal Fees	\$2,790	\$ -	\$ -	\$5,000	\$5,000
Prof. Services	\$4,197	\$10,000	\$7,882	\$8,000	\$8,000
Uniform Expense	\$766	\$2,000	\$512	\$1,000	\$2,000
Gas	\$58	\$130	\$130	\$170	\$140
Tires	\$11	\$20	\$20	\$30	\$100
Vehicle R & M	\$81	\$180	\$170	\$200	\$190
Materials and Supplies	\$8,134	\$7,000	\$7,601	\$6,500	\$6,500
Travel and Training	\$2,209	\$3,700	\$2,998	\$10,000	\$7,000
Telephone	\$4,501	\$5,000	\$4,227	\$4,500	\$4,500
Electricity	\$83	\$ -	\$(83)	\$ -	\$ -
Equipment R & M	\$1,638	\$2,500	\$ -	\$1,000	\$1,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$2,600	\$2,660
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$970	\$1,110
Other Insurance Costs	\$ -	\$ -	\$ -	\$190	\$190
Depreciation	\$3,154	\$ -	\$3,154	\$ -	\$ -
Dues / Memberships	\$2,979	\$3,500	\$3,023	\$3,000	\$3,200
<b>Total</b>	<b>\$400,976</b>	<b>\$423,000</b>	<b>\$429,313</b>	<b>\$443,730</b>	<b>\$445,265</b>
<b>Public Facilities</b>					
Regular Pay	\$88,043	\$94,250	\$86,150	\$49,460	\$51,290
Overtime Pay	\$2,708	\$3,000	\$1,860	\$3,000	\$1,000
Temporary & PT	\$ -	\$ -	\$ -	\$ -	\$1,500
FICA	\$6,713	\$7,200	\$6,500	\$4,000	\$4,130
Retirement Expense	\$7,765	\$7,640	\$9,179	\$4,750	\$5,520

401K	\$4,537	\$4,880	\$4,360	\$2,630	\$2,700
Hospital Expense	\$9,430	\$13,760	\$14,807	\$7,150	\$7,400
Retired Employee Ins.	\$ -	\$ -	\$ -	\$4,150	\$7,650
Life Insurance	\$230	\$250	\$218	\$130	\$150
Dental Insurance	\$762	\$700	\$683	\$370	\$385
Health Reimburse - REG	\$2,275	\$3,000	\$1,754	\$1,330	\$1,280
Health Reimburse - RET	\$ -	\$ -	\$ -	\$770	\$740
Unemployment Ins.	\$51	\$150	\$8	\$80	\$150
Workers Comp.	\$2,014	\$2,430	\$1,890	\$1,100	\$1,200
Prof. Services	\$2,500	\$5,000	\$102	\$5,000	\$5,000
Uniform Expense	\$1,260	\$1,400	\$1,347	\$700	\$700
Gas	\$2,138	\$2,400	\$1,640	\$710	\$550
Tires	\$407	\$330	\$420	\$130	\$340
Vehicle R & M	\$2,865	\$3,000	\$2,770	\$900	\$1,000
Materials and Supplies	\$18,048	\$28,000	\$18,811	\$25,000	\$25,000
Materials and Supplies - PA	\$2,637	\$2,500	\$1,303	\$2,500	\$2,500
Travel and Training	\$480	\$1,500	\$700	\$1,000	\$1,000
Travel and Training - PA	\$ -	\$2,500	\$ -	\$2,500	\$2,500
Telephone	\$3,732	\$3,650	\$4,354	\$3,960	\$4,000
Electricity	\$50,535	\$58,500	\$57,957	\$58,500	\$58,500
Water	\$836	\$900	\$866	\$900	\$1,000
Sewer	\$805	\$1,000	\$1,023	\$1,000	\$1,100
Building R & M	\$26,951	\$45,000	\$23,433	\$35,000	\$35,000
Equipment R & M	\$699	\$1,000	\$13,948	\$1,000	\$1,000
Other Contracted Service	\$408,307	\$420,000	\$632,879	\$283,400	\$295,000
Property and Liab. Ins.	\$1,106	\$1,130	\$1,108	\$650	\$660
Vehicle Insurance	\$1,084	\$1,250	\$1,243	\$320	\$370
Other Insurance Costs	\$106	\$120	\$121	\$190	\$190
Depreciation	\$58,260	\$ -	\$61,868	\$ -	\$ -
Dues / Memberships	\$675	\$1,200	\$617	\$800	\$800
Equipment	\$ -	\$25,500	\$4,609	\$ -	\$ -
Capital Improvements	\$ -	\$40,000	\$ -	\$40,000	\$70,000
Capital Improvements - PA	\$ -	\$20,000	\$ -	\$20,000	\$20,000
Loan Payments	\$25,381	\$110,750	\$23,570	\$108,900	\$108,900
<b>Total</b>	<b>\$733,340</b>	<b>\$913,890</b>	<b>\$982,097</b>	<b>\$671,980</b>	<b>\$720,205</b>
<b>Outside Facilities</b>					
Regular Pay	\$138,173	\$143,620	\$127,241	\$80,880	\$83,300
Overtime Pay	\$644	\$3,000	\$1,454	\$3,000	\$3,000
Temporary and PT	\$16,130	\$30,000	\$13,976	\$ -	\$1,500
FICA	\$11,488	\$13,500	\$10,600	\$6,400	\$6,750
Retirement Expense	\$11,829	\$11,520	\$13,981	\$7,590	\$8,990
401K	\$6,933	\$7,340	\$6,464	\$4,200	\$4,400

Hospital Expense	\$33,547	\$30,350	\$45,407	\$24,380	\$25,900
Retired Employee Ins.	\$ -	\$ -	\$ -	\$7,150	\$7,380
Life Insurance	\$460	\$370	\$436	\$200	\$350
Dental Insurance	\$1,524	\$1,400	\$1,335	\$740	\$765
Health Reimburse - REG	\$8,113	\$6,620	\$5,348	\$4,530	\$4,480
Health Reimburse - RET	\$ -	\$ -	\$ -	\$1,330	\$1,280
Unemployment Ins.	\$87	\$280	\$12	\$130	\$160
Workers Comp.	\$3,905	\$4,410	\$3,429	\$1,760	\$1,900
Prof. Services	\$2,000	\$2,000	\$1,752	\$2,000	\$4,000
Uniform Expense	\$3,830	\$4,500	\$3,919	\$2,250	\$2,250
Gas	\$4,166	\$5,230	\$4,690	\$4,710	\$3,880
Tires	\$819	\$780	\$980	\$850	\$1,000
Vehicle R & M	\$5,768	\$7,000	\$6,470	\$5,660	\$7,460
Materials and Supplies	\$44,633	\$50,000	\$48,213	\$37,500	\$50,000
Materials and Supplies - AB	\$1,335	\$ -	\$817	\$ -	\$ -
Travel and Training	\$2,742	\$2,800	\$901	\$2,800	\$2,600
Telephone	\$954	\$1,000	\$1,330	\$1,300	\$1,300
Propane Gas	\$383	\$2,000	\$ -	\$1,000	\$1,000
Equipment R & M	\$1,093	\$3,000	\$354	\$750	\$3,000
Lease Parking	\$18,237	\$21,210	\$18,264	\$18,500	\$23,125
Other Contracted Service	\$24,724	\$25,000	\$29,160	\$25,000	\$25,000
Property and Liab. Ins.	\$2,211	\$2,260	\$2,215	\$1,300	\$1,330
Vehicle Insurance	\$1,616	\$1,870	\$1,859	\$650	\$740
Other Insurance Costs	\$742	\$830	\$848	\$1,320	\$1,340
Depreciation	\$22,697	\$ -	\$31,883	\$ -	\$ -
Dues / Memberships	\$655	\$1,000	\$1,265	\$1,000	\$1,000
Playground Maint.	\$4,959	\$5,000	\$4,084	\$ -	\$ -
Equipment	\$ -	\$9,000	\$ -	\$ -	\$ -
Capital Improvements	\$ -	\$ -	\$ -	\$5,000	\$ -
<b>Total</b>	<b>\$376,396</b>	<b>\$396,890</b>	<b>\$388,686</b>	<b>\$253,880</b>	<b>\$279,180</b>
<b>Purchasing</b>					
Regular Pay	\$109,101	\$114,460	\$113,506	\$116,130	\$120,000
Overtime Pay	\$42	\$800	\$214	\$800	\$500
FICA	\$8,189	\$8,820	\$8,452	\$8,950	\$9,240
Retirement Expense	\$9,437	\$9,060	\$11,282	\$10,590	\$12,350
401K	\$5,456	\$5,770	\$5,674	\$5,850	\$6,020
Hospital Expense	\$21,134	\$22,200	\$35,040	\$31,530	\$33,500
Life Insurance	\$345	\$290	\$341	\$300	\$310
Dental Insurance	\$1,143	\$1,050	\$1,068	\$1,100	\$1,150
Health Reimburse - REG	\$5,118	\$4,840	\$4,131	\$5,860	\$5,800
Unemployment Ins.	\$61	\$180	\$10	\$190	\$210
Workers Comp.	\$2,544	\$2,870	\$2,232	\$2,460	\$2,500

Prof. Services	\$ -	\$ -	\$102	\$ -	\$ -
Uniform Expense	\$1,965	\$2,100	\$1,864	\$2,100	\$2,100
Gas	\$51	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	\$9,182	\$13,000	\$7,774	\$13,000	\$13,000
Travel and Training	\$1,751	\$2,200	\$600	\$2,200	\$2,400
Telephone	\$2,373	\$2,380	\$2,409	\$2,380	\$2,550
Electricity	\$11,125	\$12,420	\$12,317	\$12,000	\$12,000
Propane Gas	\$10,162	\$12,000	\$12,247	\$12,500	\$12,500
Water	\$253	\$450	\$267	\$400	\$400
Sewer	\$279	\$500	\$312	\$500	\$500
Commercial Dumpster Fee	\$1,555	\$1,600	\$1,696	\$1,700	\$1,700
Building R & M	\$4,126	\$4,750	\$2,907	\$4,700	\$4,500
Equipment R & M	\$2,007	\$9,000	\$6,332	\$8,000	\$7,500
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Other Insurance Costs	\$106	\$240	\$242	\$380	\$380
Depreciation	\$29,239	\$ -	\$29,239	\$ -	\$ -
Dues / Memberships	\$185	\$450	\$548	\$450	\$450
<b>Total</b>	<b>\$239,129</b>	<b>\$233,750</b>	<b>\$263,082</b>	<b>\$246,340</b>	<b>\$253,920</b>
<b>Garage</b>					
Regular Pay	\$83,375	\$106,580	\$100,232	\$119,440	\$127,600
Overtime Pay	\$1,090	\$2,000	\$1,149	\$2,000	\$2,000
Temporary and PT	\$2,961	\$ -	\$ -	\$ -	\$ -
FICA	\$6,384	\$8,300	\$7,347	\$9,290	\$9,920
Retirement Expense	\$7,111	\$8,540	\$11,253	\$10,990	\$13,720
401K	\$4,222	\$5,440	\$5,003	\$6,080	\$6,990
Hospital Expense	\$16,238	\$31,650	\$13,516	\$28,300	\$29,800
Retired Employee Ins.	\$(1)	\$5,610	\$2,671	\$ -	\$ -
Life Insurance	\$220	\$270	\$266	\$300	\$320
Dental Insurance	\$664	\$870	\$356	\$1,100	\$1,150
Health Reimburse - REG	\$3,943	\$6,900	\$2,830	\$5,260	\$5,160
Health Reimburse - RET	\$644	\$1,220	\$ -	\$ -	\$ -
Unemployment Ins.	\$49	\$170	\$9	\$190	\$200
Workers Comp.	\$2,014	\$2,710	\$2,107	\$2,550	\$2,650
Prof. Services	\$ -	\$ -	\$2,762	\$ -	\$ -
Uniform Expense	\$1,596	\$1,800	\$1,313	\$2,100	\$2,500
Oil	\$6,058	\$4,000	\$3,356	\$5,000	\$8,000
Gas	\$177,199	\$222,500	\$202,167	\$231,000	\$225,000
Tires	\$41,353	\$40,000	\$50,333	\$50,000	\$54,955
Materials and Supplies	\$123,799	\$120,000	\$151,872	\$130,000	\$149,420
Travel and Training	\$320	\$2,000	\$75	\$2,000	\$2,000
Telephone	\$285	\$900	\$1,741	\$2,000	\$2,000

Propane Gas	\$38,063	\$47,400	\$26,315	\$40,200	\$47,220
Equipment R & M	\$9,023	\$10,000	\$7,554	\$10,000	\$22,000
Property and Liab. Ins.	\$1,658	\$1,700	\$1,662	\$1,950	\$1,990
Vehicle Insurance	\$542	\$620	\$616	\$320	\$370
Depreciation	\$15,333	\$ -	\$14,827	\$ -	\$ -
Dues / Memberships	\$ -	\$600	\$ -	\$ 600	\$600
Equipment	\$ -	\$42,500	\$(1,370)	\$ -	\$14,700
Internal Service Costs	\$5,322	\$6,650	\$6,270	\$7,000	\$7,970
<b>Total</b>	<b>\$549,466</b>	<b>\$680,930</b>	<b>\$616,229</b>	<b>\$667,670</b>	<b>\$738,235</b>
<b>Grand Total</b>	<b>\$2,299,307</b>	<b>\$2,648,460</b>	<b>\$2,679,410</b>	<b>\$2,283,600</b>	<b>\$2,436,805</b>

## Capital Budget

Project	Request	Amount Funded
<b>General Fund</b>		
<b>Cemetery</b>		
Entrance Signage	\$8,000	\$ -
House Improvements	\$20,000	\$ -
Software Upgrade	\$25,000	\$ -
<b>Fire</b>		
Replace 1992 Tanker	\$ 325,000	\$ -
Replace 2001 SUV	\$40,000	\$ -
<b>Parks</b>		
All Abilities- Phase 2	\$175,000	\$ -
Amphitheater	\$150,000	\$ -
Cameras- Hazelwood Park/Armory	\$5,700	\$ -
Cameras- Rec Center	\$25,700	\$ -
Craven Street Playground	\$26,000	\$ -
Rebuild Tennis Courts	\$375,000	\$ -
Roof-Armory	\$40,000	\$ -
Spray Ground/Splash Pad	\$625,000	\$ -
Transfer to FY 21 - Restrooms Rec Park	\$90,000	\$90,000
<b>Planning</b>		
Vehicle	\$27,000	\$ -
<b>Police</b>		
Ballistic Vest Replacement	\$8,000	\$8,000
Body Cams	\$40,000	\$ -
SRT Room Expansion	\$80,000	\$ -
Tsunami Surveillance System	\$6,955	\$ -
Vehicles (4)	\$116,000	\$ -
<b>Powell Bill</b>		
One Ton Truck - Asphalt	\$60,000	\$ -
<b>Streets</b>		
Asphalt Hot Box	\$27,000	\$ -
Capital Slide Improvements	\$200,000	\$ -
Ditch Packers (2)	\$6,000	\$ -
Replace Dump Truck	\$135,000	\$ -
Sign Trailer	\$5,000	\$ -
<b>Total General Fund</b>	<b>\$2,641,355</b>	<b>\$98,000</b>
<b>Sewer Maintenance</b>		
Building at PW for equipment	\$25,000	\$ -
I&I	\$120,000	\$240,000

Manhole Rehab	\$30,000	\$30,000
Misc. Line Replacement	\$30,000	\$30,000
Tag Along Air compressor	\$25,000	\$ -
<b>Sewer Treatment</b>		
10" Secondary return pump and motor	\$75,000	\$75,000
Belt Press Panel	\$30,000	\$30,000
Chlorine Room Electric Rehab	\$15,000	\$15,000
Diesel Portable Air Compressor	\$30,000	\$30,000
Dorr Oliver Sludge Pump	\$18,000	\$18,000
John Deere Gator	\$22,000	\$ -
Lime Equipment Heat Electric Panel	\$35,000	\$35,000
Sampler	\$10,000	\$10,000
Sludge Dump Truck	\$180,000	\$ -
<b>Total Sewer Fund</b>	<b>\$645,000</b>	<b>\$513,000</b>
<b>Water Maintenance</b>		
Excavator	\$130,000	\$ -
Hydrant/Valve Replace	\$60,000	\$60,000
Misc Line Replacement	\$45,000	\$45,000
New Pumps Browning Branch	\$36,000	\$36,000
<b>Water Treatment</b>		
Electric Gates/CCTV	\$60,000	\$60,000
Misc. Plant Repairs	\$15,000	\$15,000
Re paint Big Cove backwash tanks	\$230,000	\$ -
Replace Filter waste Valves	\$60,000	\$60,000
Chestnut Walk Transfer FY 20	\$ -	\$229,000
<b>Total Water Fund</b>	<b>\$636,000</b>	<b>\$505,000</b>
<b>Electric</b>		
210 Apartment Complex	\$100,000	\$100,000
High Overhang mitigation 110 ft bucket	\$100,000	\$ -
N. Main/Walnut	\$ -	\$550,000
<b>Total Electric Fund</b>	<b>\$200,000</b>	<b>\$650,000</b>
<b>Garage</b>		
Fuel Island	\$13,000	\$14,700
<b>Asset Services</b>		
<b>Outside Facilities</b>		
Misc.	\$5,000	\$ -
<b>Public Facilities</b>		
Waynesville Rec. – Roof Repairs	\$70,000	\$70,000
<b>Total All Funds</b>	<b>\$4,210,355</b>	<b>\$1,850,700</b>

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## Debt Payments

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Department	Description	Amount
<b>Police</b>		
	(10) Vehicles and Equipment	\$78,900
<b>Fire</b>		
	(2) Fire Trucks	\$94,230
<b>Streets</b>		
	Garbage Truck/Power Broom	\$34,600
<b>Debt Service</b>		
	Fire Station #1 & Police Dept	\$392,700
<b>Water Maintenance</b>		
	Water Meters	\$16,500
	Eagles Nest	\$26,090
	Vehicles and Dump Trucks	\$79,000
	Water Lines	\$57,300
<b>Electric</b>		
	Substation	\$298,250
	Bucket Truck	\$31,250
<b>Public Facilities</b>		
	Public Services Improvement	\$108,900

<b>SPECIAL APPROPRIATIONS CONTRIBUTIONS</b>						
	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 21</b>
<b>IN-KIND SERVICES</b>					<b>Requested</b>	<b>APPRV'D</b>
<b>UTILITY ASSISTANCE</b>						
Folkmoot - Utilities	\$ -	\$ -	\$ -	\$ -	\$5,000	\$3,500
KARE, Inc.	\$ -	\$ -	\$ -	\$ -	\$2,000	\$1,500
Museum of NC Handicrafts/Shelton House	\$2,500	\$2,500	\$2,500	\$2,500	\$7,500	\$3,000
Open Door Kitchen	\$2,500	\$2,500	\$ -	\$ -	\$ -	\$ -
Pigeon Community MDC	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500	\$4,500
<b>CONTRIBUTIONS/PROGRAM FUNDING</b>						
30th Judicial District Domestic Violence	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
Alcohol Education			\$ -	\$ -		
American Red Cross	\$3,000	\$3,000	\$ -	\$ -	\$3,000	\$ -
Arc of Haywood County	\$4,500	\$4,000	\$4,000	\$4,000	\$4,000	\$2,500
Big Brothers Big Sisters	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$500
Big Brother Boards - Skate Camp	\$ -	\$ -	\$ -	\$ -	\$3,000	\$1,750
Disabled American Veterans	\$1,000	\$1,000	\$1,000	\$500	\$ -	\$500
Downtown Way Assoc - Events and Promotions	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$7,000
DWA-Christmas Parade	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$1,250
Folkmoot USA - annual festival support	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$3,750
Folkmoot USA - capital campaign	\$25,000	\$ -	\$ -	\$9,000	\$10,000	\$ -
HART - annual season support	\$5,000	\$4,000	\$4,000	\$3,500	\$5,000	\$2,000
HART - capital campaign	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Arts Council	\$4,000	\$3,000	\$3,000	\$3,000	\$5,000	\$1,500
Haywood Co. Chamber of Commerce	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Haywood Co. Fairgrounds, Inc. - fair sponsorship	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Fairgrounds, Inc. - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Co. Meals on Wheels	\$3,000	\$3,000	\$3,000	\$3,000	\$6,000	\$1,500
Haywood County Toy Run	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Haywood Healthcare Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Haywood Pathways	\$ -	\$4,000	\$4,000	\$4,000	\$10,000	\$1,000
Historic Frog Level Merchant Association	\$4,500	\$4,000	\$5,000	\$ -	\$5,000	\$2,500
Historic Haywood Farmers Market	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
KARE	\$4,500	\$4,500	\$4,500	\$4,500	\$10,000	\$3,000
MLK Breakfast	\$500	\$500	\$500	\$ -	\$1,000	\$500
Maple Leaf Adult Respite	\$ -	\$ -	\$ -	\$ -	\$5,000	\$ -
Mountain Mediation	\$2,500	\$2,000	\$2,000	\$2,000	\$6,000	\$1,000
Mountain Projects - Senior Resource Center	\$6,500	\$6,000	\$6,000	\$6,000	\$6,500	\$1,500
Mountain Projects - SHIP Program	\$2,500	\$2,000	\$2,000	\$2,000	\$2,500	\$750
Mountain Projects - Relocation - capital request	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects - Smoky Mtn Housing Partnership	\$ -	\$ -	\$ -	\$ -	\$10,000	\$ -
Museum of NC Handicrafts/Shelton House - capital request	\$4,000	\$3,000	\$4,000	\$4,000	\$5,000	\$1,500
REACH	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$6,000
Salvation Army	\$5,000	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000
Tuscola AFJROTC	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,000
United Way of Haywood County	\$500	\$500	\$500	\$500	\$500	\$500
Waynesville Civilian Police Volunteers	\$ -	\$ -	\$ -	\$5,000	\$5,000	\$2,500
Waynesville Historic Preservation Commission	\$ -	\$4,000	\$ -	\$4,000	\$8,000	\$3,000
Waynesville Public Art Commission	\$5,000	\$4,000	\$5,000	\$3,000	\$5,000	\$2,500
WOW - Women of Waynesville	\$ -	\$ -	\$ -	\$ -	\$3,000	\$ -
Undesignated-Future Usage	\$10,000	\$5,000	\$14,500	\$15,000	\$15,000	\$4,000
<b>CONTRIBUTIONS TOTAL</b>	<b>\$157,500</b>	<b>\$115,000</b>	<b>\$114,000</b>	<b>\$124,000</b>	<b>\$214,500</b>	<b>\$72,000</b>
<b>CONTRIBUTIONS BY RECREATION</b>						
Mountaineer/Babe Ruth Little League	\$1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Mountain Projects-Elderly Nutrition	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
<b>RECREATION TOTAL</b>	<b>\$3,500</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>CONTRIBUTIONS BY STREET DEPT.</b>						
Commission for a Clean County	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
Trash Bags, Signs Etc.	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$500
<b>STREET DEPARTMENT TOTAL</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$1,000</b>
<b>GRAND TOTAL CONTRIBUTIONS</b>	<b>\$163,000</b>	<b>\$119,000</b>	<b>\$118,000</b>	<b>\$128,000</b>	<b>\$218,500</b>	<b>\$75,000</b>

## Fee Schedule

### **Town of Waynesville 2020 - 2021 Fee Schedule - Proposed**

Effective July 1, 2020 - June 30, 2021

<b>GENERAL FUND</b>	
<b>Utility Accounts</b>	
New Account Fee	\$25.00
Reconnection Fee	\$50.00
After Hours	\$100.00
Return Check Fee (Insufficient Funds)	\$25.00
Theft investigation charge (meter tampering)	\$75.00 per occurrence
Fire Protection Charges (per month, per meter)	
Residential	\$8.00
Commercial	\$12.80
Mobile Home Parks	\$8.00
Motels, Hotels, Cottages	\$3.20 per unit/\$160 maximum
<p>Fire protection charges are billed to all water accounts located outside the city limits, unless the area has been designated as a fire district subject to a tax imposed by Haywood County. A fire district may contract for fire protection with the Town of Waynesville. Should a fire protection contract be executed with the Town of Waynesville, the tax collected by Haywood County will be remitted to the Town of Waynesville in lieu of the per month charges stated above.</p>	
<b>Miscellaneous</b>	
Copies - Black and White, per page	\$0.10
Copies - Color, per page	\$0.20
Copies- 24"-48" plot map copy - Black and White, per page	\$3.00
Copies- 24"-48" plot map - Color, per page	\$10.00
Weed, Brush Removal, or Mowing	\$150.00 for the first hour
Each Additional Hour	\$100.00/hour
<b>SANITATION &amp; SOLID WASTE COLLECTION (monthly fees)</b>	
Residential Garbage (1 weekly pickup)	\$9.00
Commercial Garbage (1 weekly pickup)	\$22.97
<b><i>Dumpster Lease (requires Dumpster Collection Service)</i></b>	
4 yard	\$17.00

6 yard	\$20.00
8 yard	\$22.50
<b><i>Dumpster Collection Service (requires Dumpster Lease)</i></b>	
4 yard (1 weekly pickup)	\$66.51
6 yard (1 weekly pickup)	\$92.69
8 yard (1 weekly pickup)	\$118.85
6 yard (1 pickup every 2 weeks)	\$74.15
8 yard (1 pickup every 2 weeks)	\$92.69
Example: A dumpster customer with an 8 yard dumpster requesting collection twice a week would pay a Lease Fee of \$22.50 plus 2 pickups at \$118.85 each. Monthly bill = \$260.20	

<b>CEMETERY</b>	
Call Out (weekends, holidays, outside normal operating hours)	\$200.00
<b><i>John Taylor and Shook Survey Sections</i></b>	
Traditional Burial Space	\$1,500.00
<b>(\$1,000 to perpetual care fund/\$500 to General Fund)</b>	
<b><i>Columbarium Area</i></b>	
Columbarium Niche	\$1,500.00
(\$1,000 to perpetual care fund/\$500 to General Fund, includes partial engraving of door.)	
Opening/Closing of Columbarium Niche	\$200.00
(Includes completion of engraving of granite door, Town staff removing & replacing door.)	
In Ground Space for Cremations (Urn Garden)	\$1,000.00
(\$600 to perpetual care fund/\$200 to General Fund/ \$200 for flat granite stone)	
Urn Garden (in-ground inurnment) includes excavating and filling burial space by Town personnel, placement and engraving of granite marker to include the addition of date of death.	
<b>POLICE DEPARTMENT</b>	
Police Reports (per report)	\$2.00
Off Duty Security (4 hour minimum)	\$25.00 per hour
<b>Parking Violations</b>	
Overtime Parking	\$5.00
Parking in Restricted Area	\$10.00
Double Parking	\$10.00
Parking in Handicapped Space	\$100.00
Parking in Prohibited Area	\$10.00
Parking Too Close to Intersection	\$10.00
Parking in Wrong Direction	\$10.00
Parking in Alley Way	\$10.00

Obstructing Traffic Lane	\$10.00
Improper Parking	\$10.00
Parking in Loading Area	\$10.00
Parking in No Parking Zone	\$10.00
Parking in Fire Zone	\$50.00
Parking Too Close to Fire Hydrant	\$10.00
Parking Too Close to Stop Sign	\$10.00
Parking Across Lines	\$10.00
Parking in Crosswalk	\$10.00
Blocking Private Driveway	\$10.00
Persons violating parking regulations shall be subject to the above schedule of civil penalties to be recovered by the Town of Waynesville in civil action.	
<b>Business Licenses</b>	
Schedule B (State Regulated)	
Maximum penalty is 25% of the privilege license tax due	
Penalties are automatic, and may be recovered using the same collection methods available for the collection of privilege license taxes.	
<b>PLANNING DEPARTMENT</b>	
<b>Planning &amp; Zoning Permits</b>	
All new development and redevelopment requires a Land Development (Zoning) Permit	No charge
Certificate of LDS Compliance Zoning Verification/Zoning Letter	\$25.00
Temporary Use Permit other than mobile food vendors	No charge
Temporary Use Permit for mobile food vendors	\$50.00
Land Disturbing Permit	\$25.00
Floodplain Development Permit	\$25.00
Operating without a Land Disturbance, Zoning or Occupancy Permit	\$200.00
<b>Minor Site Plan Review</b>	
Single family or duplex residence	\$25.00
Multi-family with less than 8 units	\$100.00
Non-residential development or expansion up to 1,000 sq ft	\$100.00
Bed and Breakfast or Inns	\$100.00
<b>Major Site Plan Review</b>	
Multi-family residential	\$100.00 for up to 8 units and \$20/unit greater than 8
Non-residential development or expansion over 1,000 sq ft	\$200.00

Hotel/Motel	\$400.00
Subdivision (Minor)	\$50 + \$10/lot
Subdivision (Major)	\$200 + \$10/lot
<b>Special Use Permits</b>	
General Commercial - Greater than 100,000 sf	\$750.00
Monopole Wireless Communications Tower	\$1,000.00
First Layer Parking Increase	\$500.00
All Others, in addition to site plan review fees	\$200.00
<b>Historic Preservation Commission</b>	
Local Landmark Designation	\$200.00
Designation of Historic District	No charge
Certificate of Appropriateness (Minor)	\$25.00
Certificate of Appropriateness (Major)	\$25.00
<b>Board of Adjustment</b>	
Appeal of Administrative Decision	\$250.00
Variance Request	\$250.00
<b>Text Amendment</b>	
	\$500.00
<b>Map Amendment (Rezoning)</b>	
1 acre or less	\$500.00
Each additional acre	\$50.00
Conditional District - 1 acre or less	\$500.00
Each additional acre	\$100.00
<b>Vested Right</b>	\$200.00
<b>Sign Permits</b>	\$4.00 per sq. ft. - \$40 min.
<b>Voluntary Annexation</b>	\$200.00

<b>Inspections</b>	
<b>New Single Family Dwelling/Single Family Additions (Crawl Space or Slab on Grade)</b>	
0 to 1,000 square feet	\$.40 per sq. ft.
1,001 to 1,500 square feet	\$.45 per sq. ft.
1,501 to 2,000 square feet	\$.50 per sq. ft.
Over 2,000 square feet	\$.50 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
Minimum	\$75.00 per trade
Unfinished Basement	\$100.00
Attached Garage	\$75.00
Homeowners Recovery Fund (per G.S. 87-15.6)	\$10.00

<b>Single Family Alterations</b>	
SQUARE FOOTAGE	
0-1000	\$.25 per sq. ft. - minimum \$75.00
1001 - 1500	\$.25 per sq. ft.
1501 - 2000	\$.25 per sq. ft.
2001 - 2500	\$.25 per sq. ft.
2501 - 3000	\$.25 per sq. ft.
3001-up	\$.25 per sq. ft. and \$50.00 for each increase of 500 sq. ft.
<b>Deck Permit</b>	
Up to 36 sq. ft	No charge
Larger than 36 sq. ft.	\$25.00 + \$.20 per sq. ft.
Covered Deck larger than 36 sq. ft.	\$25.00 + \$.25 per sq. ft.
<b>Manufactured Homes</b>	
Single wide	\$150.00
Double wide	\$250.00
Triple wide	\$300.00
(Deck permit required over 35 sq. ft. of deck)	
<b>Accessory Building (does not include trades)</b>	
Includes Electric, Plumbing and A/C	\$50.00 each and \$.30 per sq. ft.
<b>Miscellaneous Residential &amp; Commercial</b>	
Service Change	\$75.00
Demolition permit	\$100.00
Furnace changeout	\$75.00
Gas Line	\$75.00
Retaining wall	\$100.00
Permit renewal fee	\$50.00
Plumbing, electric, and mechanical not covered elsewhere (\$75.00 minimum charge per trade)	\$75.00 per trade
<b>Other Permits and Fees</b>	
Day Care & Home Care	\$75.00
ABC Inspection	\$200.00
Starting construction without permit	Double the Permit Fee
Residential Re-roof	\$0.00
Commercial Re-roof	\$100.00

Occupancy use inspection	\$50.00
Plan Review - Commercial	\$.05 per sq ft
Special Events Permit	\$50.00
Tent Inspection	\$50.00
Additional / Re-Inspection (each) after first fail	\$50.00
Pre-permit inspection (walk through commercial)	\$50.00
<b>Commercial Building</b>	
	\$.50/sq. ft.
Minimum	\$75.00 per trade

RECREATION DEPARTMENT							
Recreation Center	Admission			Memberships			
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**	\$20.00	\$87.00	\$161.00	\$79.00	\$195.00	\$376.00	\$726.00
(Additional family members are \$12.70 per month)							
Family of 2**	\$11.00	\$47.00	\$80.00	\$65.00	\$156.00	\$297.00	\$568.00
Individual Adult (18 - 59 yrs)	\$8.00	\$37.00	\$59.00	\$52.00	\$116.00	\$218.00	\$409.00
Individual Child (5 - 11 yrs)	\$4.00	\$19.00	\$24.00	\$34.00	\$64.00	\$112.00	\$198.00
Individual Youth (12 - 17 yrs)	\$ 6.00	\$24.00	\$34.00	\$39.00	\$76.00	\$139.00	\$251.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							
Individual Spectator (5-99 yrs)	\$ 2.00						
Children ( 0 - 4 yrs)				\$1.00			
<p><b>Corporate Membership Rate</b> (available to businesses with five (5) or more employees as members)            If total Corporate Membership drops below the 5 employee minimum, a 30 day grace period is allowed to obtain a 5th member. Proof of business may be required to obtain this rate.</p>							
Category	Daily	6 Visits	12 Visits	1 Month	3 Months	6 Months	Yearly
Family of 4**		N/A		\$64.00	\$156.00	\$301.00	\$576.00
(Additional family members are \$10.40 per month)							
Family of 2**		N/A		\$52.00	\$124.00	\$237.00	\$449.00
Individual Adult (18 - 59 yrs)		N/A		\$42.00	\$84.00	\$173.00	\$320.00
Individual Youth (12 - 17 yrs)		N/A		\$31.00	\$62.00	\$110.00	\$193.00
OR Full-Time Student (College or High School) with valid ID) OR Special (Senior Citizen (60 + yrs) OR Handicapped)							

Individual Spectator (5-99 yrs)	\$2.00	
Children ( 0 - 4 yrs)		FREE
<b>Memberships (Regular and Corporate)</b>		
<p>1 Month memberships expire one month from date of purchase.  1 and 3 Month memberships must be paid in full.  Consecutive monthly payment options are available for 6 Month and 12 Month Memberships. If a member fails to make the required payments, any future memberships must be paid in full <b>or pay 1 month in full then can go back to regular payments.</b></p>		
<b>Admission Passes</b>		
<p>Daily, 6 Visit and 12 Visit passes are not considered memberships.  12 visit passes expire one calendar year from date of purchase.  6 visit passes expire 6 months from date of purchase.</p>		
<p><b>Family:</b> an individual, spouse, or dependent children that can be claimed on taxes. Step-children and adopted children qualify. Court documentation is required to include foster children on a family membership. Anyone age 25 or over (other than parents), engaged couples, couples living together, older siblings, aunts, cousins, or grandchildren DO NOT qualify for the family rate.</p>		

<b>Group Rate</b> (Daily visit for groups of 15 or more non-members. Available only with advance notice.)		
Individual Adult (18 - 59 yrs)		<b>\$7.00</b>
Individual Child (5 - 11 yrs)		<b>\$3.00</b>
Individual Youth (12 - 17 yrs)		<b>\$5.00</b>
<b>Recreation Center Rental Rates</b>		
<b>Groups visiting pool (12 - 2 pm; 2 - 4 pm; 4 - 6 pm on Saturdays) (1 - 3 pm; 3 - 5 pm on Sundays)</b>		
up to 20 participants		<b>\$55.00</b>
21-30 participants		<b>\$80.00</b>
31-40 participants		<b>\$100.00</b>
41-50 participants		<b>\$140.00</b>
<b>Private Pool Parties on Saturdays &amp; Sundays (6 - 8 pm)</b>		
Up to 50 participants		<b>\$175.00</b>
51 - 75 participants		<b>\$230.00</b>
76 - 100 participants		<b>\$300.00</b>
<b>Multi-purpose Rooms</b>		
<i>*Rates are Based on Two Hour Minimum</i>		
Kitchen		<b>\$88.00</b>
1 Room		<b>\$52.00</b>

2 Rooms	\$120.00
Kitchen + 1 Room	\$135.00
Kitchen + 2 Rooms	\$200.00
If utilizing for more than two hours (i.e. 3 hours or more) will be charged for an additional block of time.	
<b>Gymnasium (Capacity 709) (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
Entire Gym	\$140.00
1/2 of the Gym	\$70.00
Volleyball Setup	No Charge
<b>Athletic Programs</b>	
<b>Softball Field Rental</b>	
All day	\$115.00
Night only	\$55.00
<b>Other Fees and Charges</b>	
Bleacher Rental (5 row, for 24 hours)	\$40.00
Shelter Rental (8 am - 12 noon; 1 - 5 pm)	\$50.00
<b>Child Care</b>	
Members	No Charge
Non-Members	\$7.00 / hour
Rental of greenspace - no shelter	\$50.00 min or \$2.00 per person
<b>Old Armory</b>	
<b>Daily Admission</b>	
Current Recreation Center members	No Charge
Individuals ages 17 and under, 60 and above, special needs, or involved with a program at the Armory	No Charge
<b>Gymnasium (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$400 maximum for 24 hr period)	\$84.00
<b>Cafeteria (10 am - 12 noon; 1 - 3 pm; 4 - 6 pm) - applicable to operating hours</b>	
(\$265 maximum for 24 hr period)	\$56.00
<b>Base Camp on the Go Festival Fees (2 hour minimum)</b>	
Up to 50 participants	\$100 per hour
51 to 100 participants	\$200 per hour
101 plus participants	\$250 per hour
Refundable damage deposit	\$250.00

<b>Water Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Water Rates</b>		
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (contract)	\$1.52/100 cf.	\$2.61/100 cf.
<b>Industrial Sales</b>	\$1.58/100 cf.	\$2.74/100 cf.
<b>Retail Sales</b> (Residential and Commercial)		
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$1.77/100 cf.	\$3.15/100 cf.
<b>Irrigation Only Meter</b>	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$16.66	\$30.04
> 275 cubic foot	\$2.66/100 cf.	\$3.91/100 cf.
<b>Pump Fee</b> (per pump)	\$7.17	\$11.20
<b>Sales From Fire Hydrant</b>		\$.02331/gallon
<b>Illegal Hydrant Connection/Use</b>		\$75.00
<b>Barber's Orchard Water System</b>		
3/4" meter		\$5.00 + Town outside rate
1" meter		\$10.00 + Town outside rate
1 - 1/2" meter		\$50.00 + Town outside rate
<b>Maggie Valley Sanitary District (Rate effective 8-1-20)</b>		
0 - 10,000 gallons		\$2,791.20
All over 10,000 gallons (per 1,000 gal.)		\$11.41/1,000 gal.
<b>Fire Line Connection (monthly)</b>	<b>Inside</b>	<b>Outside</b>
<2 inch	\$2.70	\$6.08
<4 inch	\$10.80	\$24.30
<6 inch	\$21.66	\$48.71
>6 inch	\$37.92	\$85.28
	<b>Inside</b>	<b>Outside</b>
<b>Deposits</b> (tenant-occupied accounts only)	\$40.00	\$60.00
Refund, transfer and application of deposit policies are the same as for electric deposits.		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
<b>Reconnection Fee</b>		\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>		\$100.00
<b>Tampering Fee</b>		

First offense		\$200.00
Second offense (or if service is disconnected)		\$500.00
Third offense (meter will be removed)		Full cost of tap and connection fee
<b>Meter Testing Fee</b> (reimbursable if beyond 2.5% off)		\$75.00
<b>Meter Relocation Fee</b>		\$200.00 plus cost of specialized equipment, if nec
<b>Water Tap</b>		
Residential (5/8" x 3/4")		\$1,250.00
Special (3/4" x 3/4")		\$1,375.00
1"		\$1,562.00
1 1/2"		\$2,125.00
2"		\$3,125.00
Greater than 2"		\$1,300 + Costs
<b>Water Capacity Fees - effective July 1, 2018</b>		
Per gallon per day		\$2.62 (\$100,000 maximum for residential)
<p>It is the policy of the Town of Waynesville to establish a schedule of "System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled "Cost-Justified Water and Wastewater System Development Fees Report".</p> <p>*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)</p>		
<b>Sewer Fund (Proposed Rates effective 08-01-2020)</b>		
<b>Sewer Rates</b> (Based on water consumption unless separately metered)		
<b>Late Payment Penalty</b> (applied to any arrears balance)		1.0% per month
	<b>Inside</b>	<b>Outside</b>
<b>Bulk Sales</b> (Industrial, min. 5,000 gpd)	\$2.201/100 cf.	\$3.7485/100 cf.
<b>Industrial Waste Surcharges</b>		
	BOD	\$122.71/1,000 lbs.
	COD	\$61.35/1,000 lbs.
	TSS	\$61.35/1,000 lbs.
<b>Retail Sales</b> (Residential and Commercial)		
	<b>Inside</b>	<b>Outside</b>
(Base Charge) 0-275 cubic foot	\$21.44	\$38.74
>275 cubic foot	\$2.83/100 cf.	\$5.17/100 cf.

<b>Flat Rate</b>		
	Full Time Resident	\$59.43
	Part Time Resident	\$38.72
<b>Connection Fee</b>		
		\$25.00
<b>After Hours Connection Fee</b>		
		\$75.00
<b>Industrial User Permits</b>		
	<b>Inside</b>	<b>Outside</b>
	Annual Fee	\$1,000.00 \$2,000.00
	Application Fee	\$200.00 \$400.00
<b>Hauled Wastewater</b>		
	Septic Tank (domestic only)	\$0.0282/gallon \$40.74 minimum
	Industrial Waste (non-domestic)	\$0.0282/gallon \$81.84 minimum
	Industrial Waste (out of county)	\$0.05704/gallon \$122.96 minimum
All unit prices are applied to tanker capacity without regard to fill percentage		
<b>Grease Blockage</b>		\$207.83/minimum on callout
<b>Sewer Tap</b>		
	4"	\$1,250.00
	6" and larger	\$1,562.00
<b>Sewer Capacity Fee - effective July 1, 2018</b>		
	Per Gallon per Day	\$3.05
<p>In addition to the tap fee, new connections to the sewage system of the Town of Waynesville shall pay a sewer capacity fee based on wastewater design flow rate determined from the table of minimum allowable design daily flow in 15A NCAC, 02T.0114 of the Environmental Management regulations contained in the North Carolina Administrative Code.</p> <p>For the tributary sewer systems of Junaluska Sanitary District, Town of Clyde or Maggie Valley, wastewater flow allocation letters will be charged the sewer capacity fee at the outside rate. Lake Junaluska Assembly will be charged the sewer capacity fee for flow allocation letters at the inside rate (in consideration of their participation between 1942 and 1990 in the costs of sewer trunk and treatment plant facilities). The minimum flow rate is 240 GPD.</p>		

*It is the policy of the Town of Waynesville to establish a schedule of “System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March 2018 and titled “Cost-Justified Water and Wastewater System Development Fees Report”. \*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (Authority NCGS 130A-315; 103A-317)*

**Electric Fund (Proposed Rates effective 08-01-2020)**

**Electric Rates**

Waynesville's electric rates are reviewed and adjusted monthly based on power costs billed by town's supplier for wholesale rates. Monthly reviews will determine fuel adjustments to be added to based rates shown below. **All rates are effective August 1, 2020.**

All electric sales are subject to a 7% sales tax imposed by the State of North Carolina, except for electric sales to the State of North Carolina or United States government, which are exempt from the sales tax.

Residential & Commercial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.

<b>Late Payment Penalty</b> (applied to any arrears balance)	1.0% per month
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**Residential**

Base Charge	\$13.86
All kWh(s)	\$0.11233/kWh

**Residential-Solar**

Base Charge	\$38.22
All kWh(s)	\$0.06552/kWh

**Commercial, Single Phase (No Demand)**

Base Charge	\$13.86
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh

**Commercial, Three Phase (No Demand)**

Base Charge	\$21.36
1 - 700 kWh	\$0.132505/kWh
701 - 4,000 kWh	\$0.106397/kWh
All over 4,000 kWh	\$0.101649/kWh

**Demand Accounts**

Demand meters are placed on all commercial accounts with an actual or anticipated 12-month average consumption of at least 5,000 kWh per month.

Accounts will be removed from demand service rates when the calendar year average declines below a 5,000 kWh per month average or the nature of the operation is changed to the extent that the average consumption will be less than 5,000 kWh per month.

**Three Phase**

Base Charge	\$15.90
Usage	\$0.077915/kWh

**Single Phase**

Base Charge	\$13.86
Usage	\$0.077915/kWh

In addition to the kilowatt hours charges, peak metered demand is billed at \$6.77 per kilowatt of peak demand per month.

**Industrial Accounts**

Industrial rates are used on all industrial accounts with an actual or anticipated 12 month average consumption of at least 1,500,000 kWh per month.

Industrial fuel adjustment added to base rate as of January 1, 2018 is \$ 0.00000 per kWh.

**Three Phase**

Base Charge	\$15.90
Usage	\$0.057265/kWh

In addition to the kilowatt hours charges, peak metered demand is billed at \$15.17 per kilowatt of peak demand per month.

**Renewable Energy and Efficiency Portfolio Standards (REPS)**

In 2007, the North Carolina General Assembly passed legislation that requires utility companies to develop an increasing supply of alternative energy resources, with 3% of their total supply coming from renewable by 2013 and 12% from renewable by 2021. Utility companies are charging their customers to recover the cost of the renewable energy they purchase. In turn the Town is passing along these costs to its customers. These charges (REPS) are set each December by our power supplier.

Residential	\$0.56
Commercial	\$4.50
Industrial	\$35.00

**Deposits (tenant-occupied accounts only)**

Residential (with Electric Heat)	\$170.00
Residential (without Electric Heat)	\$120.00
Commercial	\$200.00
<p>Deposits may be refunded at customer request if the most recent twelve months of billings have been paid before a late-payment penalty has been added. Deposits available at termination of service are applied to unpaid utility balances and any excess deposit is refunded to customer.</p> <p>Deposits may be transferred to a new account when customer is moving if the current account is paid in full. The final bill at the current location will be transferred to the new location if not paid in full within thirty (30) days of billing.</p>	
<b>Area Lighting Fixture</b>	
Sodium Vapor, 100w/ 9,500 lumen Semi-Enclosed	\$11.94
Sodium Vapor, 150w/16,000 lumen Semi-Enclosed	\$14.11
Sodium Vapor, 400w/50,000 lumen Enclosed	\$25.08
Sodium Vapor, 400w/50,000 lumen Flood	\$28.08
Metal Halide, 400w/40,000 lumen Flood	\$29.08
Mercury, 175w/ 7,000 lumen Semi-Enclosed	\$9.99
<b>Special Area Lighting Pole</b>	
If other than distribution pole, add monthly charge per pole	
Wood	\$3.62
Or, a one-time pole charge	\$181.00
<b>Underground service for area lighting</b>	
Monthly	\$3.62
Or a one-time charge	\$181.00
<b>Underground Service for New Homes (Up to 4/0 wire)</b>	
0 - 100 feet of wire from pole to house	\$200.00
All wire over 100 feet	\$2.00/ft.
<b>Underground Service for Existing Homes That Change from Overhead (Up to 4/0 wire)</b>	
Opening and Closing of Ditch	\$70.00/hr
All wire	\$2.00/ft.
<b>3 Phase Underground Service</b>	
4/0 wire	\$2.00/ft.
350 mcm	\$2.50/ft.
500 mcm	\$3.95/ft.
Opening and Closing of Ditch (if have existing overhead service)	\$70.00/hr

If a customer digs his own ditch, the ditch must meet electrical code before the Town will put wire into the ditch.	
<b>Reconnection Fee</b>	\$50.00
<b>Reconnection Fee After 4 PM or on Weekends</b>	\$100.00
<b>Broken Seal on Electric Meter</b>	\$50.00
<b>Tampering Fee</b>	
First offense	\$200.00
Second offense (or if service is disconnected)	\$500.00
Third offense (meter will be removed)	Full cost of tap and connection fee
<b>Meter Testing Fee (reimbursable if beyond 2.5% off)</b>	\$75.00
<b>Meter Relocation Fee</b>	\$200.00 plus cost of specialized equipment

**ORDINANCE NO. O-09-20**

**BUDGET ORDINANCE 2020-2021**

**SECTION I:** The following amounts are hereby appropriated for the operation of the Town of Waynesville and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021 according to the following summary and schedules.

<u>SUMMARY</u>	<u>ESTIMATED REVENUES</u>	<u>APPROPRIATIONS</u>
General Fund	\$15,750,580	\$15,750,580
Water Fund	3,644,830	3,644,830
Sewer Fund	3,523,815	3,523,815
Electric Fund	<u>10,097,795</u>	<u>10,097,795</u>
<b>TOTAL BUDGET</b>	<b>\$33,017,020</b>	<b>\$33,017,020</b>

**SECTION II:** That for the said fiscal year there is hereby appropriated out of the General Fund the following:

<u>GENERAL FUND - 10</u>	<u>CODE</u>	<u>AMOUNT</u>
Governing Board	4110-0000	\$ 42,490
Administration	4120-0000	329,250
Finance	4130-0000	267,110
Police	4310-0000	5,138,275
Fire & Emergency Responders	4340-0000	1,924,940
Streets and Sanitation	4510-0000	2,660,815
Powell Bill	4560-0000	511,500
Cemetery	4740-0000	242,620
Planning, Code Enforcement & Inspections	4910-0000	876,135
Special Appropriations	6000-0000	263,750
Parks & Recreation	6120-0000	3,045,995
Recreation - Special Projects	6125-0000	55,000
Loan Payments Public Facilities	9100-0000	<u>392,700</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$15,750,580</u></b>

**SECTION III:** It is estimated that the following General Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing General Fund Appropriations:

<u>ESTIMATED REVENUES - GENERAL FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Ad Valorem Taxes	3000	\$5,954,110
Tax Refunds	3000	(3,500)
Tax Penalties, Interests and Advertising	3000	41,000
Motor Vehicle Rental Tax	3000	27,700
Motor Vehicle Taxes	3000-3350	100,000
1 cent County Sales Tax	3200	1,095,150
2 half cents Local Sales Tax	3200	1,113,000
Additional ½ cent Sales Tax (Hold Harmless)	3200	576,000
CATV Gross Receipts Tax	3200	109,500
Utilities Franchise Tax	3300	836,400
Wine and Beer	3300	45,600
Court Costs and Fees	3300	2,250
Powell Bill & 80% Reimbursement	3350	286,960
Grants/Restricted Revenues	3350	283,200
Interest Earned	3350-3850	50,000
Building Permits and Fees	3500	132,850
Reconnect Fees	3500	75,000
Late Fees	3500	25,000
Fire Protection	3600	375,000
Cemetery Revenues	3600	26,100
Recreation Department Revenues	3600	713,200
Police Contract Services	3600	120,000
Garbage Sanitation Fees	3600	774,000
Donations	3800	45,000
Miscellaneous Income	3800	79,150
Sale of Fixed Assets and Materials	3350-3800	10,000
Operating Transfer from Other Funds	3900	1,275,600
A B C Revenues	3900	131,400
Fund Balance Appropriated	3900	1,450,910
<b>TOTAL ESTIMATED REVENUES</b>		<b><u>\$15,750,580</u></b>

**SECTION IV:** That for said fiscal year there is hereby appropriated out of the Water Fund the following:

<u>WATER FUND - 61</u>	<u>CODE</u>	<u>AMOUNT</u>
Water Maintenance	7121	\$1,912,030
Water Treatment	7122	1,247,310
Charges by General Fund & Bad Debt	7125	<u>485,490</u>
<b>TOTAL APPROPRIATIONS</b>		<b><u>\$3,644,830</u></b>

**SECTION V:** It is estimated that the following Water Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Water Fund Appropriations:

<u>ESTIMATED REVENUES - WATER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,345,500
Taps and Connections	3700	35,000
Capacity Fees	3700	25,000
Miscellaneous	3800	1,000
Contributed Capital	3800	000
Interest Earned	3850	15,000
Fund Balance Appropriated /(Add)	3900	<u>223,330</u>

TOTAL ESTIMATED REVENUES: \$3,644,830

**SECTION VI:** That for said fiscal year there is hereby appropriated out of Sewer Fund the following:

<u>SEWER FUND - 62</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$1,059,435
Treatment and Operations	7122	2,026,800
Charges by General Fund & Bad Debts	7125	<u>437,580</u>

TOTAL APPROPRIATIONS: \$3,523,815

**SECTION VII:** It is estimated that the following Sewer Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Sewer Fund Appropriations:

<u>ESTIMATED REVENUES - SEWER FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$3,266,100
Taps and Connections	3700	20,000
Industrial Discharge Permits	3700	500
Flow Letter	3700	2,000
Capacity Fees	3700	25,000
Miscellaneous Revenue	3800	400
Contributed Capital	3800	00
Interest Earned	3850	14,000
Fund Balance Appropriated	3900	<u>195,815</u>

TOTAL ESTIMATED APPROPRIATED: \$3,523,815

**SECTION VIII:** That for said fiscal year there is hereby appropriated out of the Electric Fund the following:

<u>ELECTRIC FUND - 63</u>	<u>CODE</u>	<u>AMOUNT</u>
Maintenance	7121	\$2,095,065
Purchased Power	7123	5,863,500
Charges by General Fund & Bad Debts	7125	863,630
Transfers to General Fund	9800	<u>1,275,600</u>
<b>TOTAL APPROPRIATIONS:</b>		<b><u>\$10,097,795</u></b>

**SECTION IX:** It is estimated that the following Electric Fund Revenues will be available during the fiscal year beginning July 1, 2020 and ending June 30, 2021 to meet the foregoing Electric Fund Appropriations:

<u>ESTIMATED REVENUES - ELECTRIC FUND</u>	<u>CODE</u>	<u>AMOUNT</u>
Utility Revenue	3700	\$ 9,158,900
Security Lights	3700	51,200
Street Lights	3700	129,250
Sales Tax Collected	3700	460,000
REPS Charges	3700	52,800
Electric Pole Rents	3700	14,000
Miscellaneous Revenue/Sale of Fixed Assets	3800	5,000
Interest Earned	3850	14,040
Fund Balance Appropriated	3900	<u>212,605</u>
<b>TOTAL ESTIMATED REVENUES:</b>		<b><u>\$10,097,795</u></b>

**SECTION X: Tax Rate Established**

An Ad Valorem tax rate of 49.57 cents per \$100 evaluation on real and personal property billed by the town of \$1,210,786,275 and on motor vehicles billed by the North Carolina Department of Motor Vehicles of \$93,073,844 as of January 1, 2020 with an estimated rate of collection of 95.89 percent is hereby established for the Town of Waynesville and an estimated rate of collection of 99.99 percent is hereby established for motor vehicles collected by the state. A tax rate of \$.20 per \$100 evaluation of \$51,079,230 as of January 1, 2020, with an estimated rate of collection of 97.82 percent is hereby established for the Downtown Waynesville Association, a municipal service district within the Town of Waynesville.

**SECTION XI:** Rates effective for the fiscal year beginning July 1, 2020 are contained in the accompanying Town of Waynesville 2020-2021 Fee Schedule.

**SECTION XII:** It is the policy of the Town of Waynesville to establish a schedule of “System Development Fees in accordance with Article 8 of Chapter 162 of the North Carolina General Statutes. The fees are intended to defray the cost of the water and sewer infrastructure as calculated in a report by McGill Associates dated March, 2018 and titled “Cost-Justified Water and Wastewater System Development Fees Report”.

The fees are established as follows:

Water System Development Fees:	\$2.62 GPD* (Gallons Per Day) <i>With a \$100,000 Cap on residential</i>
Sewer System Development Fees	\$3.05 GPD*

\*Equivalent flow rates will be per the North Carolina Administrative Code 15A: NCAC 18C.0409 and NCAC 02T.0114 (*Authority NCGS 130A-315; 103A-317*)

**SECTION XIII:** Special Authorization

Budget Officer

- A. The Budget Officer may transfer amounts between objects of expenditure within a department without limitations.
- B. The Budget Officer may make interfund loans as deemed necessary.

**SECTION XIV:** Restrictions - Budget Officer

- A. The transfer of monies between funds, except as noted in this document, shall be accomplished by Board authorization only.
- B. The utilization of any reserve or contingency appropriation shall be accomplished only with Board authorization.

**SECTION XV:** Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for the Waynesville Municipal Government during the 2020-2021 fiscal year.

The Budget Officer shall administer the budget and ensure that departments are provided guidance and sufficient information to implement their appropriate portion of the budget. The Finance Department shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

Adopted this 23rd day of June, 2020.

TOWN OF WAYNESVILLE:

ATTEST:

\_\_\_\_\_  
Gary Caldwell, Mayor

\_\_\_\_\_  
Eddie Ward, Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William E Cannon Jr, Town Attorney

RESOLUTION NO. R-02-20

Resolution on Financial Operating Plan for Two Internal Service Funds

WHEREAS, the Board of Aldermen of the Town of Waynesville, wishes to establish a financial operating plan for two Internal Service Funds.

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the Town of Waynesville to adopt a financial operating plan for the 2020-21 year for two Internal Service Funds as follows:

Asset Services Management:

Estimated Revenues:

Charges to User Departments \$ 1,698,570

Total Estimated Revenues \$ 1,698,570

Appropriations:

Public Services Administration \$ 445,265

Public Facilities-Inside 720,205

Public Facilities-Outside 279,180

Purchasing Operations 253,920

Total Asset Services Management \$ 1,698,570

Garage Operations:

Estimated Revenues:

Charges to User Departments \$ 727,875

Other Revenue 10,000

Investment Income 360

Total Estimated Revenues \$ 738,235

Appropriations:

Operations \$ 738,235

Adopted this 23rd day of June 2020.

TOWN OF WAYNESVILLE

\_\_\_\_\_  
Gary Caldwell

Mayor

ATTEST:

\_\_\_\_\_  
Eddie Ward  
Town Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
William E Cannon Jr  
Town Attorney